

City of Maywood COVID-19 Emergency Rental Assistance

PROGRAM GUIDELINES

The COVID-19 Emergency Rental Assistance (COVID-19-ERA) program provides emergency rental assistance grants to income-eligible households economically impacted during the COVID-19 pandemic through job loss, furlough or reduction in hours or pay.

Emergency Rental Assistance grants are rental payments made on behalf of an income-eligible household, up to \$1,500 for a period of 1 month to maintain housing and/or to reduce rental payment delinquency in arrears as a result of the economic downturn during the COVID-19 pandemic. Applicants will be selected lottery style and there will be 3 rounds of the Emergency Rental Assistance. Application will **NOT** be processed without proper documentation, please attach all supporting documents.

The City of Maywood has partnered with Hub Cities Career Center (HCCC) to assist Maywood residents that were affected by COVID-19. Please note: HCCC will only serve as the processing entity to assist in reviewing applicant's application and required information/ documents. Applicant household's eligibility for emergency rental assistance will be determined upon submission of a completed application with **ALL** required information and documents as requested by the City of Maywood under the guidelines of the Federal Community Development Block Grant (CDBG) and in compliance with the requirements of the Los Angeles County Development Authority (LACDA). The City of Maywood reviews and approves all Emergency Rental Assistance Program application.

COVID-19-ERA ELIGIBILITY

Eligible households must meet all the following criteria:

- 1) Completed W-9 form from bona fide landlord/property management agent or company.
- 2) Signed Program Participation-Payment Acceptance form from bona fide landlord/property management agent or company.
- 3) Renters residing in single-family and/ or multi-unit homes located in City of Maywood.
- 4) Annual household income does not exceed the U.S. Department of Housing and Urban Development (HUD) established "Moderate-Income" limits. Household income eligibility is based on the following two (2) factors:
 - a. The total number of persons residing in the household; and
 - b. The total amount of the annual household income.
- 5) Economically impacted during the COVID-19 pandemic period beginning March 27, 2020- to present.
- 6) Current residential rent/lease agreement. If this is not available, the landlord's general ledger identifying tenant transactions may be considered to verify tenancy.
- 7) Household does not receive any other forms of rental subsidies.

- 8) Confirmed current rental balance from landlord showing month(s) and amount(s) owed.
- 9) Copy of proof of residency showing name and address of tenant (ex: Utility bill: gas, light, water, cell phone bill).
- 10) Copies of utility bill for tenant utility assistance payment (only if applicable).

USE OF COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) FUNDS & CARES Act Funds

CDBG funds will be used for emergency rental and/ or utility payments on behalf of income-eligible households economically impacted by the COVID-19 pandemic. Monthly rental assistance is provided for a period of 1 month through direct payment to a bona fide landlord, property management agent or company for current rent and/or to pay down rentals in arrears. Utility assistance payments will also be provided on behalf of income-eligible households. CDBG funds are also used for program administration such as direct personnel and non-personnel costs and indirect costs.

RENTAL ASSISTANCE

Rental assistance includes: Month Rental Payment made on behalf of eligible household to landlord/property management agent or company of up to \$1,500 per month; or

- a. Month Rental Arrears Payment made on behalf of eligible household to landlord/property management agent or company of up to \$1,500 per month; or
- b. Gas, water, electric or internet overdue bill (only if applicable)

APPLICANT INTAKE AND ASSESSMENT PROCESS

- 1) Applicant intake forms will be reviewed on a lottery basis. Lottery will be held at the conclusion of the application in-take period.
- 2) Applicant household's eligibility for emergency rental assistance will be determined upon submission of a completed application with all required information and documents. Program staff will review application information and provide an eligibility determination. All applicant household's information and supporting documentation will be recorded accurately in an applicant file to demonstrate eligibility/ineligibility for this program.
- 3) A denied applicant file shall contain all submitted information and documentation, as well as the reason for denial (ex: over income limits, incomplete information, reside outside service area).
- 4) An approved applicant file shall contain all submitted information and documentation necessary to meet all required eligibility criteria and contain completed forms, documentation, and necessary information for all members of an applicant household such as the following:

Residency in Eligible Area

An applicant household must reside in a rental property located in the City of Maywood.

Definition of a Household and Income of Household Members

A **Household** is defined as all the persons who occupy a housing unit. The occupants may be a single family, one person living alone, two or more families living together, or any other group of related persons who share living arrangements. Therefore, household member information must include, at a minimum, the following:

- 1) Full names and ages of all family members as well as any unrelated persons living in the residence; and
- 2) Signature of the primary applicant(s), certifying that the information provided related to the annual household income and members is correct.

Annual income is defined as the total gross amount of income received from all sources by adult individuals of the household. Additional information on household income is provided in TYPES OF HOUSEHOLD INCOME section below.

To determine program eligibility, all sources of annual income for each household member over the age of 18 and the exact amounts earned from each income source must be accurately documented. The primary applicant(s) are also required to certify by signature that the information provided regarding household members is correct.

Eligible households must be below the “Moderate Income” limits for confirmed household size.

Emergency Rental Assistance Household Income Limits

Number of Persons	Extremely Low-Income	Low-Income	Moderate-Income
1	\$23,700	\$39,450	\$63,100
2	\$27,050	\$45,050	\$72,100
3	\$30,450	\$50,700	\$81,100
4	\$33,800	\$56,300	\$90,100
5	\$36,550	\$60,850	\$97,350
6	\$39,250	\$65,350	\$104,550
7	\$41,950	\$69,850	\$111,750
8	\$44,650	\$74,350	\$118,950

Documenting Economic Impact during COVID-19 pandemic period

Applicant households must submit documentation confirming negative economic impact during the COVID-19 pandemic period. The Applicant Intake Form (Page 10) can be used to indicate acceptable documentation sources including:

1. Workplace closure or reduced hours due to COVID-19, including lay-off, termination, loss of working hours, income reduction resulting from business closure or other employer economic impacts of COVID-19:
 - A copy of household member(s) notification of job loss/termination from employer during the eligible pandemic period (March 27, 2020 to present); or
 - A copy of household member(s) notification of furlough from employer during the eligible pandemic period (March 27, 2020 to present); or
 - A copy of household member(s) notification confirming reduction in hours and/or pay during the eligible pandemic period (March 27, 2020 to present); or
 - A copy of household member(s) application during the eligible pandemic period (March 27, 2020 to present) and/or approval for Unemployment Insurance benefits; or

- A signed self-certification that includes the name of the household member who is self-employed, the name and nature of the business, and narrative confirming economic impact on self-employment during eligible pandemic period March 27, 2020 to present (Exhibit A).
2. Sickness with COVID-19 or caring for a household or family member who is sick with COVID-19;
 3. Extraordinary out-of-pocket childcare expenses due to school closures, medical expenses, or health care expenditures stemming from COVID-19 infection of the tenant or a member of the tenant's household who is ill with COVID-19;
 4. Compliance with a recommendation from a government health authority to stay home, self-quarantine, or avoid congregating with others during the state of emergency;
 5. Reasonable expenditures stemming from government ordered emergency measures;
 6. Any additional factors relevant to the tenant's reduction in income as a result of the COVID-19 emergency.

PROVIDING EMERGENCY RENTAL ASSISTANCE

Emergency rental assistance will be provided for monthly rent payments and/or rental arrearages. Program administrators shall determine the duration and amount of rental assistance provided to eligible households based on application information, monthly rent due, and amount in arrears. This duration and assistance amount will be designed to ensure households are provided with the maximum benefit possible under program limits.

Emergency rental assistance will not be paid directly to households. Policies and procedures must establish how financial assistance is paid to the bona fide landlord/property management agent or company.

Emergency rental assistance shall be paid by the date specified on the current lease agreement and program staff will verify proper on-time partial or full rental payment has been made. The emergency rental assistance program will log all payments made on behalf of eligible households.

Confirming Current Lease Agreement

An applicant household must submit a copy of its current residential lease agreement for the address they reside in as a part of the emergency rental assistance application.

W-9 Form

A completed W-9 form (Exhibit B) from the bona fide landlord/property management agent or company must be submitted as a part of the emergency rental assistance application.

Program Participation-Payment Acceptance Form

A signed Program Participation-Payment Acceptance Agreement from the bona fide landlord/property management agent or company must be submitted as a part of an applicant household's emergency rental assistance application. (Please see Exhibit A)

Current Rental Balance

An applicant household must submit a confirmed copy of its current rental balance from the bona fide landlord/property management agent or company.

Landlord, Property Management Agent or Company

A bona fide landlord/property management agent or company is defined as the legal owner and/or representative of a single-family, multi-unit, or mobile home residential property leased for the purposes of permanent housing, entitled to collect rent as prescribed in a valid lease agreement.

In order to process and disburse emergency rental assistance payments to a bona fide landlord/property management agent or company, signed and completed W-9 and Program Participation-Payment Acceptance Agreement forms are required. The landlord/property management agent or company will abide by COVID-19-ERA program requirements and will be provided with a clear summary and schedule of payments to be made on behalf of eligible households.

Under no circumstances will the COVID-19-ERA program agency or staff be a party to any lease for which assistance is provided. Program administration contact numbers and information must be provided in case of questions or concerns.

In addition, the landlord/property management agent or company will be provided with an IRS 1099 form at the end of the calendar year for tax reporting purposes.

TYPES OF HOUSEHOLD INCOME

The following is a list of the types of household income most commonly encountered, as well as the kinds of documentation required for verification. This is not intended to provide an exhaustive list of possible income sources, but only those sources most commonly encountered. However, all applicant income sources must be clearly identified and documented. The Agency ***Income Documentation Worksheet*** is provided (Pages 11-12 below) as reference and may be adopted to assist in calculating annual household income. If it is not possible for the household to provide this information, the ***COVID-19 Emergency Rental Assistance Household Income Self-Certification Form and Individual Annual Income Self-Certification forms*** (Pages 13-14 below) may be used to document annual income.

- A. **Salary Income:** The documentation of salary income must be obtained from at least **one (1) source**. The documentation may not be older than six (6) months, except for Federal and State income tax returns which may not be older than one (1) year. The documentation must be properly labeled and compiled in the applicant's case file in a readable format. Acceptable sources of income documentation include the following:

Federal or State income tax returns or W2 forms; or

Copies of the applicant's three (3) most recent paycheck stubs, establishing the applicant's monthly income; or

- B. **Self-Employment:** Any income from an adult household member who is self-employed must be documented and verified from at least **one (1)** of the following sources:

A copy of IRS Form 1040/1040A (tax return), if filed with the IRS for the last year; or

A notarized affidavit signed by the applicant that includes the name of the household member who is self-employed, the name of the business, and the prior year's estimated annual income.

- C. **Social Security/Supplementary Security Income/ Social Security Disability:** Income from Federal or State retirement programs and disability must be verified from at least **one (1) source** that may not be older than six (6) months, unless noted below. Acceptable documentation sources include:

A copy of the applicant's monthly award check; or

A copy of a benefit verification letter (also referred to as an "award letter" or "income letter" and can be requested from local Social Security office by applicant); or

Copy of a bank statement showing direct deposits of applicant's award check; or

Copy of Social Security Form SSA-2458 which verifies benefits (can be requested from local Social Security office by applicant); or

Copy of Social Security form SSA-1099 (tax form mailed each year stating total amount of benefits received from the previous year.) May not be older than one (1) year.

Written certification from the awarding agency verifying the applicant's eligibility and the amount of the monthly benefits.

- D. **Welfare/General Relief:** Income from social aid programs [e.g., California Work Opportunity and Responsibility for Kids (CalWORKs), Temporary Assistance for Needy Families (TANF)] must be verified from at least **one (1)** of the following sources:

Copies of the applicant's most recent bi-monthly award checks.

Copy of most recent *Notice of Action* or award letter stating the amount of applicant's benefit; or

Written statement from caseworker stating the applicant's benefit amount; or

Written certification from the awarding agency verifying the applicant's eligibility and the amount of the monthly benefits.

- E. **Pension Income:** Pension Income must be verified from at least **one (1)** of the following sources:

A copy of the pension award letter; or

Copies of the applicant's three (3) most recent payment stubs verifying benefit amount;
or

A copy of the applicant's bank statement demonstrating that the award check was directly deposited into the applicant's account.

- F. **Personal Interest:** Personal interest from savings accounts or dividends from financial investments must be identified and documented as earned income. Adequate verification may include:

Federal income tax return; or

Copies of bank statements; or

All pages of investment statements indicating the amount of dividends earned.

- G. **Alimony/Child Support:** Income received from alimony and/or child support payments must be documented and verified from at least **one (1)** of the following sources:

A copy of applicant's weekly or monthly check; or

A copy of a separation or settlement agreement or a divorce decree from a court establishing payments; or

A notarized affidavit, signed by the applicant, certifying to the amount of child support received.

- H. **In-Home Supportive Services:** Income earned by a caregiver/caretaker providing in-home supportive services for a different household must be documented through copies of **the three (3)** most recent paycheck stubs, to establish the monthly income.

- I. **Rental Income:** Income received from rental property must be documented as earned income and must be verified from at least two (2) of the following sources:

A copy of the property rental agreement signed by current tenant stating monthly rent;

A copy of recent rent check; and/or

A copy of the applicant's income tax return declaring earned rental income. May not be older than one (1) year.

Rent receipt book.

- J. **No Income:** Should an adult member of the household (18 years and older) have no income to report, documentation to be submitted may include:

A self-certification (Page 14) signed by the household member declaring he/she does not earn income that can be contributed to the household.

The calculation of annual income **shall not include** the following:

- A. **Income from Children**, which is income from the employment of children (including foster children) under the age of 18 years.
- B. **Payments Received for the Care of Foster Children**, including foster adults (usually persons with disabilities, unrelated to the family, who are unable to live alone).
- C. **Lump-Sum Payments**, including additions to family assets, such as inheritances, insurance payments (e.g., health and accident insurance, and worker's compensation), capital gains and settlement for personal or property losses [except as provided].
- D. **Reimbursement for Medical Costs**, including all payments received by the family that are specifically for, or in reimbursement of, medical expenses for any family member.
- E. **Live-in Aide**, including the income of a live-in aide employed because of a medical condition or disability of a family member. A live-in aide is determined to be essential to the care and well-being of the person, not obligated for the support of the person, and would not be living in the unit except to provide the necessary supportive services.
- F. **Education Assistance**, including the full amount of educational scholarships paid directly to the student or to the educational institution, and Government funds paid to a veteran for tuition fees, books, equipment, materials, supplies, transportation and miscellaneous personal expenses of the student. Any amount of such scholarship or payment to a veteran not used for the above purposes that is available for subsistence is to be included in income.
- G. **Armed Forces (Special Pay)**, specifically special pay to a family member serving in the Armed Forces who is exposed to hostile fire.
- H. **Government Programs**, including the following:

Amounts received under training programs funded by HUD and earnings and benefits from participation in qualifying State or local employment training programs (including training programs not affiliated with a local government.)

Amounts received by a disabled person that are disregarded for a limited time for purposes of Supplemental Security Income (SSI) eligibility and benefits, because they are set aside for use under a Plan to Attain Self-Sufficiency (PASS).

Amounts received by a participant in other publicly-assisted programs, which are specifically for or in reimbursement of out-of-pocket expenses incurred (special equipment, clothing, transportation, child care, etc.) and made solely to allow participation in a specific program.

Amounts specifically excluded by any other Federal statute from consideration as income for purposes of determining eligibility or benefits under a category of assistance programs that includes assistance under the U.S. Housing Act of 1937.

Amounts paid by a State agency to a family with a member who has developmental disability and is living at home to offset the cost of services and equipment needed to keep the developmentally disabled family member living at home.

- I. **Temporary Income**, considered temporary, nonrecurring or sporadic in nature (including gifts).
- J. **Income of Full-Time Students**, earnings in excess of \$480 for each full-time student 18 years old or older attending school or vocational training (excluding the head of household and spouse).
- K. **Property Tax Refunds**, including amounts received by the family in the form of refunds or rebates under State or local law for property taxes paid on the dwelling of the unit.
- L. **Adoption Assistance Payments**, in excess of \$480 per adopted child.

RECORD RETENTION, PROGRAM REPORTING, AND MONITORING

The City, as the operating agency for the ERA program shall maintain applicant files, landlord/property management agent or company information, and all program administration (programmatic and financial) records, written and digital, for no less than a period of 5 years from the end of the program in accordance with Los Angeles County Auditor-Controller Handbook 3.1.

The City's intake consultant, HUB Cities Career Center shall report, approved and assisted households, and their corresponding assistance information to the City at the conclusion of their application review.

Financial and programmatic monitoring of the operating agency will be conducted by Maywood staff. Application files will be kept at City Hall for future auditing.

CONFLICT OF INTEREST

No COVID-19 ERA funding will be provided to any member of the governing body of the City of Maywood, or the City's consultant who is in a decision making capacity in connection with the administration of this program; no member of the above organizations shall have any interest, direct or indirect, in the proceeds from a grant from this program.

CITY OF MAYWOOD COVID-19 EMERGENCY RENTAL ASSISTANCE PROGRAM

Applicant Intake Form

Applicant Tenant:											
Tenant Address:											
Tenant Phone:		Tenant Email:									
Monthly Rent:	Monthly Due Date:	Months Past Due:									
Have you provided notice to your property owner of your inability to pay rent due to COVID-19 emergency? ___YES___NO											
If yes, please submit the notice with your application.											
<hr/> <table style="width:100%; border:none;"> <tr> <td style="width:33%;">LANDLORD/LEGAL PROPERTY OWNER</td> <td style="width:33%;">MANAGEMENT COMPANY (if applicable)</td> <td colspan="2" style="width:34%;">TELEPHONE NUMBER</td> </tr> </table> <hr/> <table style="width:100%; border:none;"> <tr> <td style="width:45%;">ADDRESS</td> <td style="width:15%;">CITY</td> <td style="width:15%;">STATE</td> <td style="width:25%;">ZIP CODE</td> </tr> </table>				LANDLORD/LEGAL PROPERTY OWNER	MANAGEMENT COMPANY (if applicable)	TELEPHONE NUMBER		ADDRESS	CITY	STATE	ZIP CODE
LANDLORD/LEGAL PROPERTY OWNER	MANAGEMENT COMPANY (if applicable)	TELEPHONE NUMBER									
ADDRESS	CITY	STATE	ZIP CODE								

**Documenting Economic Impact during COVID-19 pandemic period - March 27, 2020 to present
(Must check at least 1 box and provide supporting documentation)**

- Workplace closure or reduced hours resulting FROM employer economic impacts of COVID-19:
 - Household member(s) notification of job loss/termination from employer
 - Household member(s) notification of furlough from employer
 - Household member(s) notification confirming reduction in hours and/or pay
 - Household member(s) application or approval for Unemployment Insurance benefits
 - A signed self-certification that includes the name of the household member who is self-employed, the name and nature of the business, and narrative confirming economic impact on self-employment during eligible pandemic period
- Sickness with COVID-19 or caring for a household or family member who is sick with COVID-19:
- Extraordinary out-of-pocket childcare expenses due to school closures, medical expenses, or health care expenditures stemming from COVID-19 infection of the tenant or a member of the tenant's household who is ill with COVID-19:
- Compliance with a recommendation from a government health authority to stay home, self-quarantine, or avoid congregating with others during the state of emergency:
- Reasonable expenditures stemming from government ordered emergency measures:
- Any additional factors relevant to the tenant's reduction in income as a result of the COVID-19 emergency.

AGENCY INCOME DOCUMENTATION CALCULATION WORKSHEET

Source of Income	Gross Monthly Income in Dollars	Documentation
Salary		<ul style="list-style-type: none"> • Copies of last 3 paychecks (not older than 6 months); or • Federal or State income tax returns or W-2 forms (not older than one year); or • Employment and salary documentation form.
Self-Employed Profits		<ul style="list-style-type: none"> • Copy of IRS Form 1040/1040A (tax return) for the last year; or • Notarized affidavit stating prior year's estimated annual income.
Social Security (SS)		<p><i>The following must not be older than six (6) months unless noted:</i></p> <ul style="list-style-type: none"> • Copy of applicant's monthly award check; or • Copy of applicant's benefit verification letter (<i>applicant can request from local Social Security office</i>); or • Form SSA-2458 (<i>applicant can request from local Social Security office</i>); or • Form SSA-1099 (<i>yearly benefit statement that may not be older than one (1) year</i>); or • Written certification from awarding agency verifying monthly benefits; or • Copy of bank statement showing direct deposit of applicant's award check.
Supplemental Security Income (SSI)		
Social Security Disability (SSD)		
California Work Opportunity and Responsibility for Kids (CalWORKs)		<ul style="list-style-type: none"> • Award letter stating the amount of applicant's benefit; or • Copy of applicant's most recent bi-monthly award check(s); or • Written statement from Caseworker stating the applicant's benefit amount; or • Written certification from awarding agency verifying monthly benefits; or
Temporary Assistance for Needy Families (TANF)		
Pension		<ul style="list-style-type: none"> • Copy of applicant's most recent pension check/payment stubs; or • Copy of pension award letter showing monthly benefits; or • Bank statement showing direct deposit of applicant's award check.
Alimony		<ul style="list-style-type: none"> • Copy of applicant's weekly or monthly check; or • Court decree establishing payments, (divorce papers); or • Notarized affidavit of child support certifying amount received.
Child Support		
Unemployment Insurance		<ul style="list-style-type: none"> • Copy of award notice stating applicant's benefit; or • Payment booklet; or

		<ul style="list-style-type: none"> • Unemployment notarized affidavit signed by applicant.
Interest from Bank Accounts and Cash Funds		<ul style="list-style-type: none"> • Letter from bank manager stating interest earned; - or • Bank statements showing last twelve (12) months of interest; or • Most recent Federal income tax return showing interest earned; or • Investment statements indicating the amount of dividends earned.
Rental Property Income		<p><i>At least two (2) from the following:</i></p> <ul style="list-style-type: none"> • Copy of property rental agreement signed by current tenant showing monthly rent; or • Copy of recent rent check; or • Copy of applicant's income tax return declaring earned rental income (not older than one year); or • Rent receipt book.
Other Income not shown above- List Sources		<ul style="list-style-type: none"> • Attach documentation to support declaration.
AGENCY STAFF USE ONLY BELOW:		
Total Gross Monthly Income:		Comments:
Total Gross Annual Income:		Comments:
Income Qualified?:	Yes No <input type="checkbox"/> <input type="checkbox"/>	Comments:

WARNING: The information provided on this form is subject to verification by HUD at any time, and Title 18, Section 1001 of the U.S. Code states that a person is guilty of a felony and assistance can be terminated for knowingly and willingly making a false or fraudulent statement to a department of the United States Government.

CITY OF MAYWOOD

COVID-19 Emergency Rental Assistance Household Income Self-Certification Form

INSTRUCTIONS: This is a written statement documenting the Annual Income, the number of beneficiary members in the family or household, and relevant characteristics of each member for the purposes of income determination.

To complete this statement, fill in the blank fields below using information from the attached Individual Annual Income Self-Certification Form complete and signed by EACH HOUSEHOLD MEMBER AGE 18 OR OLDER except fulltime students. The applicant Head of Household(s) must then sign this statement to certify that the information is complete and accurate and that source documentation will be provided upon request.

Applicant:		
Address:	City:	
Telephone:	State:	Zip Code:

Household Member Income Information

Name:	Total Annual Income:	HH	CH	DIS	S≥18	<18	<15

HH = Head of Household; **CH** = Co-Head of Household; **DIS** = Person with disabilities; **S≥18** = Fulltime student age 18 or over; **<18** = Child under the age of 18 years; **<15** = Minor under the age of 15 years

Annual gross income (total of all members) = \$ _____

I certify that this information is complete and accurate. I agree to provide, upon request, documentation on all income sources to the City of Maywood Rental Assistance Program Administrator.

HEAD OF HOUSEHOLD		
Signature	Printed Name	Date
CO-HEAD OF HOUSEHOLD		
Signature	Printed Name	Date

INDIVIDUAL ANNUAL INCOME SELF-CERTIFICATION

Household Member (Print Name): _____

INSTRUCTIONS: To complete this statement, fill in the blank fields below using information from the attached Individual Annual Income Self-Certification Form complete and signed by EACH HOUSEHOLD MEMBER AGE 18 OR OLDER except fulltime students. The Household Member must then sign this statement to certify that the information is complete and accurate, and that source documentation will be provided upon request.

Source of Income	Annual Income in Dollars
Salary	
Self-Employed Profits	
Social Security (SS)	
Supplemental Security Income (SSI)	
Social Security Disability (SSD)	
California Work Opportunity and Responsibility for Kids (CalWORKs)	
Temporary Assistance for Needy Families (TANF)	
Pension	
Alimony	
Child Support	
Unemployment Insurance	
Interest from Bank Accounts and Cash Funds	
Rental Property Income	
Other Income Not Shown Above Sources:	
Total Gross Annual Income:	

Check here if you are a HOUSEHOLD MEMBER AGE 18 OR OLDER with no income and certify by signing below.

I certify that this information is complete and accurate. I agree to provide, upon request, documentation on all income sources to the City of Maywood Emergency Rental Assistance Program Administrator.

Signature	Printed Name	Date

TENANT(S) HOUSEHOLD INFORMATION DEMOGRAPHICS

The following information is requested by the Federal Government for certain types of programs related to a dwelling in order to monitor compliance with equal credit opportunity, and fair housing. You are not required to furnish this information, but are encouraged to do so. If you furnish the information, please provide both ethnicity and race. For race, you may check more than one designation.

TENANT(S) HOUSEHOLD INFORMATION - To complete this section, fill in the blank fields below for EACH TENANT AND HOUSEHOLD MEMBER who lives in your home.

Household Member And 18 and over	Name (Last, First, MI)	Relationship to Head of Household	Birthday (mm/dd/yyyy)	Full Time Student Age 18+ (y/n)	Disabled (Y/N)
1					

ETHNICITY: RACE:

- Hispanic/Latino
 White
 Native Hawaiian/Other Pacific Islander
 Not Hispanic/Latino
 Black/ African American
 American Indian/ Alaskan Native
 Unknown
 Multi-Racial/Other
 Unknown

Household Member And 18 and over	Name (Last, First, MI)	Relationship to Head of Household	Birthday (mm/dd/yyyy)	Full Time Student Age 18+ (y/n)	Disabled (Y/N)
2					

ETHNICITY: RACE:

- Hispanic/Latino
 White
 Native Hawaiian/Other Pacific Islander
 Not Hispanic/Latino
 Black/ African American
 American Indian/ Alaskan Native
 Unknown
 Multi-Racial/Other
 Unknown

Household Member And 18 and over	Name (Last, First, MI)	Relationship to Head of Household	Birthday (mm/dd/yyyy)	Full Time Student Age 18+ (y/n)	Disabled (Y/N)
3					

ETHNICITY: RACE:

- Hispanic/Latino
 White
 Native Hawaiian/Other Pacific Islander
 Not Hispanic/Latino
 Black/ African American
 American Indian/ Alaskan Native
 Unknown
 Multi-Racial/Other
 Unknown

Household Member And 18 and over	Name (Last, First, MI)	Relationship to Head of Household	Birthday (mm/dd/yyyy)	Full Time Student Age 18+ (y/n)	Disabled (Y/N)
4					

ETHNICITY: RACE:

- Hispanic/Latino
 White
 Native Hawaiian/Other Pacific Islander
 Not Hispanic/Latino
 Black/ African American
 American Indian/ Alaskan Native
 Unknown
 Multi-Racial/Other
 Unknown

Household Member And 18 and over	Name (Last, First, MI)	Relationship to Head of Household	Birthday (mm/dd/yyyy)	Full Time Student Age 18+ (y/n)	Disabled (Y/N)
5					

ETHNICITY: RACE:

- Hispanic/Latino White Native Hawaiian/Other Pacific Islander
 Not Hispanic/Latino Black/ African American American Indian/ Alaskan Native
 Unknown Multi-Racial/Other Unknown

Household Member And 18 and over	Name (Last, First, MI)	Relationship to Head of Household	Birthday (mm/dd/yyyy)	Full Time Student Age 18+ (y/n)	Disabled (Y/N)
6					

ETHNICITY: RACE:

- Hispanic/Latino White Native Hawaiian/Other Pacific Islander
 Not Hispanic/Latino Black/ African American American Indian/ Alaskan Native
 Unknown Multi-Racial/Other Unknown

Household Member And 18 and over	Name (Last, First, MI)	Relationship to Head of Household	Birthday (mm/dd/yyyy)	Full Time Student Age 18+ (y/n)	Disabled (Y/N)
7					

ETHNICITY: RACE:

- Hispanic/Latino White Native Hawaiian/Other Pacific Islander
 Not Hispanic/Latino Black/ African American American Indian/ Alaskan Native
 Unknown Multi-Racial/Other Unknown

CITY OF MAYWOOD

COVID-19 EMERGENCY RENTAL ASSISTANCE PROGRAM

Program Participation-Payment Acceptance Agreement

Applicant Tenant:
Tenant Address:

SECTION I - COMPLETED BY THE LANDLORD/LEGAL OWNER/MANAGEMENT COMPANY

The landlord (legal owner of the residence reference above) must complete this Section.

I do not want to participate in the City of Maywood COVID-19 Emergency Rental Assistance Program; or

I would like to participate in the City of Maywood COVID-19 Emergency Rental Assistance Program. To receive payment, I will provide this signed agreement a W-9 Request for Taxpayer Identification Number and Certification.

TENANT'S MONTHLY RENT IS DUE ON THE _____ OF EACH MONTH.

LANDLORD/LEGAL OWNER'S NAME/MGT. COMPANY (PLEASE PRINT)	APPLICANT (TENANT) NAME (PLEASE PRINT)
MAILING ADDRESS	PROPERTY ADDRESS
CITY STATE ZIP CODE	CITY STATE ZIP CODE

LANDLORD/LEGAL OWNER/MANAGEMENT COMPANY CERTIFICATION

I UNDERSTAND AND CERTIFY THAT: In no case am I entitled to a payment for a month that the applicant does not reside at my property. If I receive a direct rent payment for a month that the applicant did not reside at my property, I shall remit to City of Maywood at (323) 562-5700 and mail payment to City of Maywood 4319 E Slauson Ave Maywood CA 90270 an amount that represents the overpaid rent. To return such amounts or payments, I shall call City of Maywood at (323) 562-5700 and mail payment to City of Maywood 4319 E Slauson Ave Maywood CA 90270. I must not cash a direct rent payment if the applicant has moved. I may be prosecuted if I commit fraud or knowingly assist an applicant to commit fraud. If I am found guilty of committing fraud, I will no longer be entitled to receive direct rent payments. I may not acquire rights to sue City of Maywood for payment of rent or for a breach of any obligations by the tenant.

I also understand and certify that I receive no other subsidy and/or assistance from or on behalf of this applicant for full or partial monthly rental payment.

Rental assistance is limited and the duration of assistance as stated in Section 2 of this agreement. City of Maywood will make every effort to make rental assistance payments as required by the lease agreement but will only be responsible for late fees due to administrative errors by City of Maywood staff. I understand that assistance may be terminated if a participant is determined to be no longer eligible, was never eligible, has not been fully engaged in the program, and/or has not been fully compliant with program requirements as determined by the City of Maywood. Examples non-compliance include failure to return phone calls or e-mails and failure to disclose all income or expenses.

In addition, I understand and agree that during the term of this agreement, I must give City of Maywood a copy of any notice to the program participant to vacate the housing unit, or any complaint used under state or local law to commence an eviction action against the program participant.

THE LANDLORD/LEGAL OWNER/MANAGEMENT COMPANY MUST SIGN AND DATE:

LANDLORD/LEGAL OWNER/MGT. CO. NAME (PLEASE PRINT)	LANDLORD/LEGAL OWNER/MGT.CO. SIGNATURE:	DATE:	TELEPHONE NUMBER:
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SECTION II - COMPLETED BY AGENCY STAFF

_____	_____	_____
LANDLORD/LEGAL PROPERTY OWNER	MANAGEMENT COMPANY (if applicable)	TELEPHONE NUMBER

_____	_____	_____	_____
ADDRESS	CITY	STATE	ZIP CODE

Hub Cities staff has verified the lease/rental agreement and other eligibility documentation by the Applicant identified above and determined that this household is eligible to receive Emergency Rental Assistance. This program is funded by the City of Maywood and provides monthly rental and/or monthly rental arrears payments directly to the landlord/property management company on behalf of eligible households economically impacted during the COVID-19 pandemic through job loss, furlough or reduction in hours or pay. City of Maywood will issue these payments on behalf of the applicant. This agreement and a completed *W-9, Request for Taxpayer Identification Number and Certification* must be returned to the City of Maywood staff in order to process the payment(s). Payment(s) will be issued on a monthly basis to the landlord as defined below:

RENTAL ASSISTANCE PROVIDED Amount \$ _____	ANTICIPATED TERMS OF ASSISTANCE For _____ consecutive month beginning _____
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AGENCY STAFF NAME (PLEASE PRINT)	AGENCY STAFF SIGNATURE	DATE	TELEPHONE NUMBER
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**PLEASE COMPLETE AND SUBMIT THE W-9 Request for Taxpayer Identification Number and Certification
(This is not included in these Guidelines)**

Exhibit A

Signed Self-Certification Form

Name of the household member who is self-employed:

Name and nature of the business:

Narrative confirming economic impact on self-employment during eligible pandemic period (March 27, 2020 to present):

Signature

Exhibit B

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. <table style="width: 100%; margin-top: 5px;"> <tr> <td style="text-align: center;"><input type="checkbox"/> Individual/sole proprietor or single-member LLC</td> <td style="text-align: center;"><input type="checkbox"/> C Corporation</td> <td style="text-align: center;"><input type="checkbox"/> S Corporation</td> <td style="text-align: center;"><input type="checkbox"/> Partnership</td> <td style="text-align: center;"><input type="checkbox"/> Trust/estate</td> </tr> </table> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____ Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner. Other (see instructions) ▶ _____	<input type="checkbox"/> Individual/sole proprietor or single-member LLC	<input type="checkbox"/> C Corporation	<input type="checkbox"/> S Corporation	<input type="checkbox"/> Partnership	<input type="checkbox"/> Trust/estate	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) _____ (Applies to accounts maintained outside the U.S.)
	<input type="checkbox"/> Individual/sole proprietor or single-member LLC	<input type="checkbox"/> C Corporation	<input type="checkbox"/> S Corporation	<input type="checkbox"/> Partnership	<input type="checkbox"/> Trust/estate		
	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.

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:

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 ▶ _____
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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.

Cat. No. 10231X

Form **W-9** (Rev. 10-2018)

By signing the filled-out form, you:

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

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

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

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

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

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

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

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

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

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

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

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

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

Backup Withholding

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

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

Payments you receive will be subject to backup withholding if:

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

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

Also see *Special rules for partnerships*, earlier.

What is FATCA Reporting?

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

Updating Your Information

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

Penalties

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

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

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.	IF the entity/person on line 1 is a(n) . . .	THEN check the box for . . .
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.	• Corporation	Corporation
	• Individual • Sole proprietorship, or • Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes.	Individual/sole proprietor or single-member LLC
	• LLC treated as a partnership for U.S. federal tax purposes, • LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or • LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes.	Limited liability company and enter the appropriate tax classification. (P= Partnership; C= C corporation; or S= S corporation)
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.	• Partnership	Partnership
	• Trust/estate	Trust/estate

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, 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.

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), ABL 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 [*]
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.