<u>WARNING</u>: Making false statements on this document is considered FRAUD and may result in TERMINATION from the program and CRIMINAL PROSECUTION.

Title 18, Section 1001 of the United States Code states that a person is **GUILTY OF A FELONY FOR KNOWINGLY AND WILLINGLY MAKING FALSE OR FRAUDULENT STATEMENTS** to any department or agency of the United States. **MAKING FALSE STATEMENTS IS ALSO A FELONY UNDER LAWS OF THE STATE OF HAWAII** (Sections 386-98, 710-1060, 708-830).

RETURN COMPLETED PACKET

MONDAY – FRIDAY (Except Holidays)

KAPOLEI 9:00AM – 3:00PM

Rental Packet

1) Submit RP with LL's proposed rental agreement of 1 year
2) Postpone signing the lease and move date until completion of Housing Quality Standards inspection and examiner's approval
3) Unit must be vacant at the time of initial lease-up

Access additional information at:
www.honolulu.gov/dcs/housing.htm

Brian Minatoya, Landlord Specialist: 808.768.7398

Allowances for Tenant-Furnished Utilities and Other Services

U.S. Department of Housing and Urban Development
Office of Public and Indian Housing

Locality	Green Discount	Unit Type	Date (mm/dd/yyyy)
City And County of Honolulu	**None**	**Single Family House**	**1/1/2018**

Utility or Service		Monthly Dollar Allowances					
		0 BR	1 BR	2 BR	3 BR	4 BR	5 BR
Space Heating	Natural Gas						
	Bottled Gas						
	Electric Resistance						
	Electric Heat Pump						
	Fuel Oil						
Cooking	Natural Gas	$11	$13	$18	$24	$30	$36
	Bottled Gas						
	Electric	$10	$12	$19	$24	$30	$36
	Other						
Other Electric		$58	$68	$95	$123	$151	$178
Air Conditioning							
Water Heating	Natural Gas	$27	$32	$46	$60	$74	$88
	Bottled Gas						
	Electric	$28	$34	$44	$53	$62	$72
	Fuel Oil						
Water		$40	$43	$66	$106	$120	$138
Sewer*		$103	$106	$125	$153	$182	$210
Trash Collection							
Range/Microwave		$19	$19	$19	$19	$19	$19
Refrigerator		$18	$18	$18	$18	$18	$18
Other - specify							

Projected Family Allowances **To be used to compute specific family allowances.**
Unit size:

Utility or Service	Fuel Source	Monthly Allowance
Space Heating		$
Cooking		
Other Electric		
Air Conditioning		
Water Heating		
Water		
Sewer		
Trash Collection		
Range/Microwave		
Refrigerator		
Other		
Total		$

Spreadsheet (ver13) based on form HUD-52667 (12/97).
ref. Handbook 7420.8

Previous editions are obsolete
(LK) Updated 11-8-17, Version 2
*20% Irrigation Discount is reflected in the rate for Sewer

Allowances for Tenant-Furnished Utilities and Other Services

U.S. Department of Housing and Urban Development
Office of Public and Indian Housing

Locality	Green Discount	Unit Type	Date (mm/dd/yyyy)
City And County of Honolulu	**None**	**DPX/TH**	**1/1/2018**

Utility or Service		Monthly Dollar Allowances					
		0 BR	1 BR	2 BR	3 BR	4 BR	5 BR
Space Heating	Natural Gas						
	Bottled Gas						
	Electric Resistance						
	Electric Heat Pump						
	Fuel Oil						
Cooking	Natural Gas	$11	$13	$18	$24	$30	$36
	Bottled Gas						
	Electric	$10	$12	$18	$24	$30	$36
	Other						
Other Electric		$50	$59	$81	$105	$129	$153
Air Conditioning							
Water Heating	Natural Gas	$27	$32	$46	$60	$74	$88
	Bottled Gas						
	Electric	$28	$33	$44	$53	$62	$72
	Fuel Oil						
Water		$40	$43	$69	$110	$126	$144
Sewer		$103	$106	$125	$153	$182	$210
Trash Collection							
Range/Microwave		$19	$19	$19	$19	$19	$19
Refrigerator		$18	$18	$18	$18	$18	$18
Other - specify							

Projected Family Allowances To be used to compute specific family allowances.
Unit size:

Utility or Service	Fuel Source	Monthly Allowance
Space Heating		$
Cooking		
Other Electric		
Air Conditioning		
Water Heating		
Water		
Sewer		
Trash Collection		
Range/Microwave		
Refrigerator		
Other		
Total		$

Spreadsheet (ver13) based on form HUD-52667 (12/97).
ref. Handbook 7420.8

Previous editions are obsolete
(LK)Updated 11.8.17, Version 2

Allowances for Tenant-Furnished Utilities and Other Services

U.S. Department of Housing and Urban Development
Office of Public and Indian Housing

Locality	Green Discount	Unit Type	Date (mm/dd/yyyy)
City And County of Honolulu	**None**	**Low Rise**	**1/1/2018**

Utility or Service		Monthly Dollar Allowances					
		0 BR	1 BR	2 BR	3 BR	4 BR	5 BR
Space Heating	Natural Gas						
	Bottled Gas						
	Electric Resistance						
	Electric Heat Pump						
	Fuel Oil						
Cooking	Natural Gas	$11	$13	$18	$24	$30	$36
	Bottled Gas						
	Electric	$10	$12	$18	$24	$30	$36
	Other						
Other Electric		$48	$56	$79	$101	$124	$147
Air Conditioning							
Water Heating	Natural Gas	$27	$32	$46	$60	$74	$88
	Bottled Gas						
	Electric	$28	$33	$44	$53	$62	$72
	Fuel Oil						
Water		$40	$43	$69	$110	$126	$144
Sewer		$79	$82	$101	$129	$157	$186
Trash Collection							
Range/Microwave		$19	$19	$19	$19	$19	$19
Refrigerator		$18	$18	$18	$18	$18	$18
Other - specify							

Projected Family Allowances To be used to compute specific family allowances.
Unit size:

Utility or Service	Fuel Source	Monthly Allowance
Space Heating		$
Cooking		
Other Electric		
Air Conditioning		
Water Heating		
Water		
Sewer		
Trash Collection		
Range/Microwave		
Refrigerator		
Other		
Total		$

Spreadsheet (ver13) based on form HUD-52667 (12/97).
ref. Handbook 7420.8

Previous editions are obsolete
(LK) Updated on 11.8.17, Version 2

Allowances for Tenant-Furnished Utilities and Other Services

U.S. Department of Housing and Urban Development
Office of Public and Indian Housing

Locality	Green Discount	Unit Type	Date (mm/dd/yyyy)
City And County of Honolulu	**None**	**High Rise**	**1/1/2018**

Utility or Service		Monthly Dollar Allowances					
		0 BR	1 BR	2 BR	3 BR	4 BR	5 BR
Space Heating	Natural Gas						
	Bottled Gas						
	Electric Resistance						
	Electric Heat Pump						
	Fuel Oil						
Cooking	Natural Gas	$11	$13	$18	$24	$30	$36
	Bottled Gas						
	Electric	$10	$12	$18	$24	$30	$36
	Other						
Other Electric		$39	$46	$64	$82	$101	$120
Air Conditioning							
Water Heating	Natural Gas	$22	$25	$37	$48	$59	$71
	Bottled Gas						
	Electric	$22	$26	$35	$42	$50	$57
	Fuel Oil						
Water		$40	$43	$69	$110	$126	$144
Sewer*		$79	$82	$101	$129	$157	$186
Trash Collection							
Range/Microwave		$19	$19	$19	$19	$19	$19
Refrigerator		$18	$18	$18	$18	$18	$18
Other - specify							

Projected Family Allowances To be used to compute specific family allowances.
Unit size:

Utility or Service	Fuel Source	Monthly Allowance
Space Heating		$
Cooking		
Other Electric		
Air Conditioning		
Water Heating		
Water		
Sewer		
Trash Collection		
Range/Microwave		
Refrigerator		
Other		
Total		$

Spreadsheet (ver13) based on form HUD-52667 (12/97).
ref. Handbook 7420.8

Previous editions are obsolete
(LK)Updated 11.8.17_Version 2
*20% Irrigation Discount is reflected in the rate for Sewer

Request for Tenancy Approval
Housing Choice Voucher Program

U.S. Department of Housing and Urban Development
Office of Public and Indian Housing

OMB Approval No. 2577-0169
(exp. 09/30/2017)

Public reporting burden for this collection of information is estimated to average .08 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. This agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless that collection displays a valid OMB control number. The Department of Housing and Urban Development (HUD) is authorized to collect information required on this form by Section 8 of the U.S. Housing Act of 1937 (42 U.S.C. 1437f). Collection of the data on the family's selected unit is mandatory. The information is used to determine if the unit is eligible for rental assistance. HUD may disclose this information to Federal, State, and local agencies when relevant civil, criminal, or regulatory investigations and prosecutions. It will not be otherwise disclosed or released ourside of HUD, except as permitted or required by law. Failure to provide any of the information may result in delay or rejection of family voucher assistance.

1. Name of Public Housing Agency (PHA)	2. Address of Unit (street address, apartment number, city, State & zip code)
C&C of Honolulu Housing Assistance Payments Program 1000 Ulu'ohi'a Street, #118 Kapolei • Hawaii • 96707	

3. Requested Beginning Date of Lease	4. Number of Bedrooms	5. Year Constructed	6. Proposed Rent	7. Security Deposit Amt.	8. Date Unit Available for Inspection

9. Type of House/Apartment

☐ Single Family Detached ☐ Semi-Detached / Row House ☐ Manufactured Home ☐ Garden / Walkup ☐ Elevator / High-Rise

10. If this unit is subsidized, indicate type of subsidy.

☐ Section 202 ☐ Section 221(d)(3)(BMIR) ☐ Section 236 (Insured or noninsured) ☐ Section 515 Rural Development

☐ Home ☐ Tax Credit

☐ Other (Describe Other Subsidy, Including Any State or Local Subsidy) _____

11. Utilities and Appliances

The owner shall provide or pay for the utilities and appliances indicated below by an "**O**". The tenant shall provide or pay for the utilities and appliances indicated below by a "**T**". Unless otherwise specified below, the owner shall pay for all utilities and appliances provided by the owner.

Item	Specify fuel type	Provided by	Paid by
Heating	☐ Natural gas ☐ Bottle gas ☐ Oil ☐ Electric ☐ Coal or Other	N/A	N/A
Cooking	☐ Natural gas ☐ Bottle gas ☐ Oil ☐ Electric ☐ Coal or Other		
Water Heating	☐ Natural gas ☐ Bottle gas ☐ Oil ☐ Electric ☐ Coal or Other		
Other Electric			
Water			
Sewer			
Trash Collection		N/A	N/A
Air Conditioning		N/A	N/A
Refrigerator			
Range/Microwave			
Other (specify)			

12. Owner's Certifications.

a. The program regulation requires the PHA to certify that the rent charged to the housing choice voucher tenant is not more than the rent charged for other unassisted comparable units. **Owners of projects with more than 4 units must complete the following section for most recently leased comparable unassisted units within the premises.**

Address and unit number	Date Rented	Rental Amount
1.		
2.		
3.		

b. The owner (including a principal or other interested party) is not the parent, child, grandparent, grandchild, sister or brother of any member of the family, unless the PHA has determined (and has notified the owner and the family of such determination) that approving leasing of the unit, notwithstanding such relationship, would provide reasonable accommodation for a family member who is a person with disabilities.

c. Check one of the following:

_____ Lead-based paint disclosure requirements do not apply because this property was built on or after January 1, 1978.

_____ The unit, common areas servicing the unit, and exterior painted surfaces associated with such unit or common areas have been found to be lead-based paint free by a lead-based paint inspector certified under the Federal certification program or under a federally accredited State certification program.

_____ A completed statement is attached containing disclosure of known information on lead-based paint and/or lead-based paint hazards in the unit, common areas or exterior painted surfaces, including a statement that the owner has provided the lead hazard information pamphlet to the family.

13. **The PHA has not screened the family's behavior or suitability for tenancy. Such screening is the owner's own responsibility.**

14. The owner's lease must include word-for-word all provisions of the HUD tenancy addendum.

15. The PHA will arrange for inspection of the unit and will notify the owner and family as to whether or not the unit will be approved.

Print or Type Name of Owner/Owner Representative		Print or Type Name of Household Head	
Signature		Signature (Household Head)	
Business Address		Present Address of Family (street address, apartment no., city, State, & zip code)	
Telephone Number	Date (mm/dd/yyyy)	Telephone Number	Date (mm/dd/yyyy)

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Disclosure of Information on Lead-Based Paint and/ or Lead-Based Paint Hazards

Lead Warning Statement
Housing built before 1978 may contain lead-based paint. Lead from paint, paint chips, and dust can pose health hazards if not managed properly. Lead exposure is especially harmful to young children and pregnant women. Before renting pre-1978 housing, lessors must disclose the presence of known lead-based paint and/or lead-based paint hazards in the dwelling. Lessees must also receive a federally approved pamphlet on lead poisoning prevention.

Lessor's Disclosure

(a) Presence of lead-based paint and/or lead-based paint hazards (check (i) or (ii) below):

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

_____

_____

(ii) _____Lessor has no knowledge of lead-based paint and/or lead-based paint hazards in the housing.

(b) Records and reports available to the lessor (check (i) or (ii) below):

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

_____

_____

(ii) _____Lessor has no reports or records pertaining to lead-based paint and/or lead-based paint hazards in the housing.

Lessee's Acknowledgment (initial)

(c) _____Lessee has received copies of all information listed above.

(d) _____Lessee has received the pamphlet *Protect Your Family from Lead in Your Home.*

Agent's Acknowledgment (initial)

(e) _____Agent has informed the lessor of the lessor's obligations under 42 U.S.C. 4852d and is aware of his/her responsibility to ensure compliance.

Certification of Accuracy
The following parties have reviewed the information above and certify, to the best of their knowledge, that the information they have provided is true and accurate.

Lessor	Date	Lessor	Date
Lessee	Date	Lessee	Date
Agent	Date	Agent	Date

RENTAL AGREEMENT
Hawaii Association of REALTORS® Standard Form
Revised 7/13 (NC) For Release 5/14

COPYRIGHT AND TRADEMARK NOTICE: This copyrighted Hawaii Association of REALTORS® Standard Form is licensed for use by the real estate industry and the general public on condition that there shall be no alteration of the printed portions, pagination, or paragraph numbers or breaks. The use of this form is not intended to identify the presenter of this form as a REALTOR®. REALTOR® is a registered collective membership mark which may be used only by real estate licensees who are members of the National Association of REALTORS® and who subscribe to its Code of Ethics.

Reviewed by: _____ _____ _____
Name of Principal Broker/Broker-in-Charge Signature Brokerage Firm

LANDLORD may not discriminate due to RACE, SEX, INCLUDING GENDER IDENTITY OR EXPRESSION, SEXUAL ORIENTATION, COLOR, RELIGION, MARITAL STATUS, FAMILIAL STATUS, ANCESTRY, DISABILITY, AGE, OR HUMAN IMMUNODEFICIENCY VIRUS INFECTION. LANDLORD means the Owner and Owner's Agent/Brokerage Firm, one of which must reside on the island where the Unit is located. UNIT means the premises (as defined in the Landlord Tenant Code)TENANT is renting from LANDLORD. As used in this Rental Agreement, the term "day" shall mean a calendar day and the phrase "business day" shall mean Monday through Friday, not including a holiday as designated in Section 8-1 of the Hawaii Revised Statutes.

THIS IS A LEGALLY BINDING CONTRACT. READ IT CAREFULLY. HANDWRITTEN OR TYPED PROVISIONS SHALL SUPERSEDE ANY PRINTED PROVISIONS IF THERE IS A CONFLICT. FILL IN ALL BLANKS. WRITE "NA" IF NOT APPLICABLE. SECTIONS AND PARAGRAPHS WITH CHECK-OFF BOXES ARE OPTIONAL; ALL OTHERS ARE STANDARD PROVISIONS.

1. **DATE:** _____ File No. _____
   Property Reference or Address: _____
   _____
   DESCRIPTION: _____

2. **TENANTS:** **Name (print)** **Phone** **E-Mail**
   _____
   _____
   _____
   _____
   Preferred Mailing Address: _____

3. **RENT:** The rent is $ _____ (U.S. Funds) per [ ] Month or [ ] Week or [ ] Day, PAYABLE IN ADVANCE, without notice, demand, or deduction. Payment is due by _____ [ ] am [ ] pm on the _____ day of each [ ] Month or [ ] Week, BEGINNING ON _____ (date). TENANT must pay to LANDLORD,
   _____
   at this address: _____ .
   LANDLORD will give TENANT a receipt for rents paid in cash and, upon request, for rents paid by checks.

4. **LATE FEES AND OTHER CHARGES:** TENANT must pay a late fee of _____ for each rental payment LANDLORD does not receive by [ ] date payment is due OR [ ] a grace period of _____ day(s) after payment is due.
   In addition, interest at _____ % per year will be charged on all rent and other sums TENANT does not pay to LANDLORD on time.

5. **SECURITY DEPOSIT:** TENANT must pay $ _____ IN ADVANCE as a security deposit. By law, this deposit may not be more than one month's rent, plus an additional pet deposit amount of $ _____ and as agreed upon, but not to exceed one month's rent, between the LANDLORD and TENANT ("Pet Deposit") to compensate the LANDLORD for any damages caused by any pet animal allowed to reside in the premises or Unit pursuant to this Rental Agreement and applicable PET ADDENDUM; provided further that any such additional pet security deposit shall not be required for (i) any tenant who does not have a pet animal that resides on the premises or Unit, or (ii) for an assistance animal that is a reasonable accommodation for a tenant with a disability under Section 515-3 of the Hawaii Revised Statutes. TENANT MAY NOT USE THIS DEPOSIT AS TENANT'S LAST MONTH'S RENT. Any interest earned on the security deposit shall accrue to the benefit of the LANDLORD. TENANT'S security deposit will be held by _____ .

6. **RENTAL TERM:** This Rental Agreement will begin on _____ and will be a: Check all that apply
   [ ] Fixed Rental Agreement which, unless otherwise agreed to in writing, will end on _____
   [ ] Rental Extension: This Fixed Rental Agreement will automatically convert to a Month-to-Month Rental Agreement, unless TENANT or LANDLORD receives written notice from the other party at least thirty (30) days prior to the end of the fixed term that this Rental Agreement will not automatically convert to a month-to-month term.
   [ ] Month-to-Month Rental Agreement. If TENANT is on a Month-to-Month Rental Agreement, TENANT must give written notice at least twenty-eight (28) days in advance to terminate and TENANT must pay rent for the twenty-eight (28) days. LANDLORD must give TENANT written notice at least forty-five (45) days in advance to terminate. TENANT may move at any time during the last forty-five (45) days and

_____ _____
TENANT'S INITIALS & DATE LANDLORD'S INITIALS & DATE

SAMPLE

Hawaii Home and Commercial LLC 1019 Waimanu St Honolulu, HI 96814
Phone: 808.358.1774 Fax: 866.925.1467 Robin Glass Harbor Square

Produced with zipForm® by zipLogix 18070 Fifteen Mile Road, Fraser, Michigan 48026 www.zipLogix.com

TENANCY ADDENDUM
Section 8 Tenant-Based Assistance Housing Choice Voucher Program (To be attached to Tenant Lease)

U.S. Department of Housing and Urban Development
Office of Public and Indian Housing
OMB Approval No. 2577-0169
Exp. 09/30/2017

1. **Section 8 Voucher Program**
   a. The owner is leasing the contract unit to the tenant for occupancy by the tenant's family with assistance for a tenancy under the Section 8 housing choice voucher program (voucher program) of the United States Department of Housing and Urban Development (HUD).
   b. The owner has entered into a Housing Assistance Payments Contract (HAP contract) with the PHA under the voucher program. Under the HAP contract, the PHA will make housing assistance payments to the owner to assist the tenant in leasing the unit from the owner.

2. **Lease**
   a. The owner has given the PHA a copy of the lease, including any revisions agreed by the owner and the tenant. The owner certifies that the terms of the lease are in accordance with all provisions of the HAP contract and that the lease includes the tenancy addendum.
   b. The tenant shall have the right to enforce the tenancy addendum against the owner. If there is any conflict between the tenancy addendum and any other provisions of the lease, the language of the tenancy addendum shall control.

3. **Use of Contract Unit**
   a. During the lease term, the family will reside in the contract unit with assistance under the voucher program.
   b. The composition of the household must be approved by the PHA. The family must promptly inform the PHA of the birth, adoption or court-awarded custody of a child. Other persons may not be added to the household without prior written approval of the owner and the PHA.
   c. The contract unit may only be used for residence by the PHA-approved household members. The unit must be the family's only residence. Members of the household may engage in legal profit making activities incidental to primary use of the unit for residence by members of the family.
   d. The tenant may not sublease or let the unit.
   e. The tenant may not assign the lease or transfer the unit.

4. **Rent to Owner**
   a. The initial rent to owner may not exceed the amount approved by the PHA in accordance with HUD requirements.
   b. Changes in the rent to owner shall be determined by the provisions of the lease. However, the owner may not raise the rent during the initial term of the lease.
   c. During the term of the lease (including the initial term of the lease and any extension term), the rent to owner may at no time exceed:
      (1) The reasonable rent for the unit as most recently determined or redetermined by the PHA in accordance with HUD requirements, or
      (2) Rent charged by the owner for comparable unassisted units in the premises.

5. **Family Payment to Owner**
   a. The family is responsible for paying the owner any portion of the rent to owner that is not covered by the PHA housing assistance payment.
   b. Each month, the PHA will make a housing assistance payment to the owner on behalf of the family in accordance with the HAP contract. The amount of the monthly housing assistance payment will be determined by the PHA in accordance with HUD requirements for a tenancy under the Section 8 voucher program.
   c. The monthly housing assistance payment shall be credited against the monthly rent to owner for the contract unit.
   d. The tenant is not responsible for paying the portion of rent to owner covered by the PHA housing assistance payment under the HAP contract between the owner and the PHA. A PHA failure to pay the housing assistance payment to the owner is not a violation of the lease. The owner may not terminate the tenancy for nonpayment of the PHA housing assistance payment.
   e. The owner may not charge or accept, from the family or from any other source, any payment for rent of the unit in addition to the rent to owner. Rent to owner includes all housing services, maintenance, utilities and appliances to be provided and paid by the owner in accordance with the lease.
   f. The owner must immediately return any excess rent payment to the tenant.

6. **Other Fees and Charges**
   a. Rent to owner does not include cost of any meals or supportive services or furniture which may be provided by the owner.
   b. The owner may not require the tenant or family members to pay charges for any meals or supportive services or furniture which may be provided by the owner. Nonpayment of any such charges is not grounds for termination of tenancy.
   c. The owner may not charge the tenant extra amounts for items customarily included in rent to owner in the locality, or provided at no additional cost to unsubsidized tenants in the premises.

7. **Maintenance, Utilities, and Other Services**
   a **Maintenance**
      (1) The owner must maintain the unit and premises in accordance with the HQS.
      (2) Maintenance and replacement (including

redecoration) must be in accordance with the standard practice for the building concerned as established by the owner.

b **Utilities and appliances**

(1) The owner must provide all utilities needed to comply with the HQS.

(2) The owner is not responsible for a breach of the HQS caused by the tenant's failure to:

(a) Pay for any utilities that are to be paid by the tenant.

(b) Provide and maintain any appliances that are to be provided by the tenant.

c **Family damage**. The owner is not responsible for a breach of the HQS because of damages beyond normal wear and tear caused by any member of the household or by a guest.

d **Housing services**. The owner must provide all housing services as agreed to in the lease.

8. Termination of Tenancy by Owner

a. **Requirements**. The owner may only terminate the tenancy in accordance with the lease and HUD requirements.

b **Grounds**. During the term of the lease (the initial term of the lease or any extension term), the owner may only terminate the tenancy because of:

(1) Serious or repeated violation of the lease;

(2) Violation of Federal, State, or local law that imposes obligations on the tenant in connection with the occupancy or use of the unit and the premises;

(3) Criminal activity or alcohol abuse (as provided in paragraph c); or

(4) Other good cause (as provided in paragraph d).

c **Criminal activity or alcohol abuse.**

(1) The owner may terminate the tenancy during the term of the lease if any member of the household, a guest or another person under a resident's control commits any of the following types of criminal activity:

(a) Any criminal activity that threatens the health or safety of, or the right to peaceful enjoyment of the premises by, other residents (including property management staff residing on the premises);

(b) Any criminal activity that threatens the health or safety of, or the right to peaceful enjoyment of their residences by, persons residing in the immediate vicinity of the premises;

(c) Any violent criminal activity on or near the premises; or

(d) Any drug-related criminal activity on or near the premises.

(2) The owner may terminate the tenancy during the term of the lease if any member of the household is:

(a) Fleeing to avoid prosecution, or custody or confinement after conviction, for a crime, or attempt to commit a crime, that is a felony under the laws of the place from which the individual flees, or that, in the case of the State of New Jersey, is a high misdemeanor; or

(b) Violating a condition of probation or parole under Federal or State law.

(3) The owner may terminate the tenancy for criminal activity by a household member in accordance with this section if the owner determines that the household member has committed the criminal activity, regardless of whether the household member has been arrested or convicted for such activity.

(4) The owner may terminate the tenancy during the term of the lease if any member of the household has engaged in abuse of alcohol that threatens the health, safety or right to peaceful enjoyment of the premises by other residents.

d **Other good cause for termination of tenancy**

(1) During the initial lease term, other good cause for termination of tenancy must be something the family did or failed to do.

(2) During the initial lease term or during any extension term, other good cause may include:

(a) Disturbance of neighbors,

(b) Destruction of property, or

(c) Living or housekeeping habits that cause damage to the unit or premises.

(3) After the initial lease term, such good cause may include:

(a) The tenant's failure to accept the owner's offer of a new lease or revision;

(b) The owner's desire to use the unit for personal or family use or for a purpose other than use as a residential rental unit; or

(c) A business or economic reason for termination of the tenancy (such as sale of the property, renovation of the unit, the owner's desire to rent the unit for a higher rent).

(4) The examples of other good cause in this paragraph do not preempt any State or local laws to the contrary.

(5) In the case of an owner who is an immediate successor in interest pursuant to foreclosure during the term of the lease, requiring the tenant to vacate the property prior to sale shall not constitute other good cause, except that the owner may terminate the tenancy effective on the date of transfer of the unit to the owner if the owner: (a) will occupy the unit as a primary residence; and (b) has provided the tenant a notice to vacate at least 90 days before the effective date of such notice. This provision shall not affect any State or local law that provides for longer time periods or addition protections for tenants. **This provision will sunset on December 31, 2012 unless extended by law.**

e. Protections for Victims of Abuse.

(1) An incident or incidents of actual or threatened domestic violence, dating violence, or stalking will not be construed as serious or repeated violations of the lease or other "good cause" for termination of the assistance, tenancy, or occupancy rights of such a victim.

(2) Criminal activity directly relating to abuse, engaged in by a member of a tenant's household or any guest or other person under the tenant's control, shall not be cause for termination of assistance, tenancy, or occupancy rights if the tenant or an immediate member of the tenant's family is the victim or threatened victim of domestic violence, dating violence, or stalking.

(3) Notwithstanding any restrictions on admission, occupancy, or terminations of occupancy or assistance, or any Federal, State or local law to the contrary, a PHA, owner or manager may "bifurcate" a lease, or otherwise remove a household member from a lease, without regard to whether a household member is a signatory to the lease, in order to evict, remove, terminate occupancy rights, or terminate assistance to any individual who is a tenant or lawful occupant and who engages in criminal acts of physical violence against family members or others. This action may be taken without evicting, removing, terminating assistance to, or otherwise penalizing the victim of the violence who is also a tenant or lawful occupant. Such eviction, removal, termination of occupancy rights, or termination of assistance shall be effected in accordance with the procedures prescribed by Federal, State, and local law for the termination of leases or assistance under the housing choice voucher program.

(4) Nothing in this section may be construed to limit the authority of a public housing agency, owner, or manager, when notified, to honor court orders addressing rights of access or control of the property, including civil protection orders issued to protect the victim and issued to address the distribution or possession of property among the household members in cases where a family breaks up.

(5) Nothing in this section limits any otherwise available authority of an owner or manager to evict or the public housing agency to terminate assistance to a tenant for any violation of a lease not premised on the act or acts of violence in question against the tenant or a member of the tenant's household, provided that the owner, manager, or public housing agency does not subject an individual who is or has been a victim of domestic violence, dating violence, or stalking to a more demanding standard than other tenants in determining whether to evict or terminate.

(6) Nothing in this section may be construed to limit the authority of an owner or manager to evict, or the public housing agency to terminate assistance, to any tenant if the owner, manager, or public housing agency can demonstrate an actual and imminent threat to other tenants or those employed at or providing service to the property if the tenant is not evicted or terminated from assistance.

(7) Nothing in this section shall be construed to supersede any provision of any Federal, State, or local law that provides greater protection than this section for victims of domestic violence, dating violence, or stalking.

f. Eviction by court action. The owner may only evict the tenant by a court action.

g. Owner notice of grounds

(1) At or before the beginning of a court action to evict the tenant, the owner must give the tenant a notice that specifies the grounds for termination of tenancy. The notice may be included in or combined with any owner eviction notice.

(2) The owner must give the PHA a copy of any owner eviction notice at the same time the owner notifies the tenant.

(3) Eviction notice means a notice to vacate, or a complaint or other initial pleading used to begin an eviction action under State or local law.

9. Lease: Relation to HAP Contract

If the HAP contract terminates for any reason, the lease terminates automatically.

10. PHA Termination of Assistance

The PHA may terminate program assistance for the family for any grounds authorized in accordance with HUD requirements. If the PHA terminates program assistance for the family, the lease terminates automatically.

11. Family Move Out

The tenant must notify the PHA and the owner before the family moves out of the unit.

12. Security Deposit

a. The owner may collect a security deposit from the tenant. (However, the PHA may prohibit the owner from collecting a security deposit in excess of private market practice, or in excess of amounts charged by the owner to unassisted tenants. Any such PHA-required restriction must be specified in the HAP contract.)

b. When the family moves out of the contract unit, the owner, subject to State and local law, may use the security deposit, including any interest on the deposit, as reimbursement for any unpaid rent payable by the tenant, any damages to the unit or any other amounts that the tenant owes under the lease.

c. The owner must give the tenant a list of all items charged against the security deposit, and the amount of each item. After deducting the amount, if any, used to reimburse the owner, the owner must promptly refund the full amount of the unused balance to the tenant.

d. If the security deposit is not sufficient to cover amounts the tenant owes under the lease, the owner may collect the balance from the tenant.

13. Prohibition of Discrimination

In accordance with applicable equal opportunity statutes, Executive Orders, and regulations, the owner must not discriminate against any person because of race, color, religion, sex, national origin, age, familial status or disability in connection with the lease.

14. Conflict with Other Provisions of Lease

a. The terms of the tenancy addendum are prescribed by HUD in accordance with Federal law and regulation, as a condition for Federal assistance to the tenant and tenant's family under the Section 8 voucher program.

b. In case of any conflict between the provisions of the tenancy addendum as required by HUD, and any other provisions of the lease or any other agreement between the owner and the tenant, the requirements of the HUD-required tenancy addendum shall control.

15. Changes in Lease or Rent

a. The tenant and the owner may not make any change in the tenancy addendum. However, if the tenant and the owner agree to any other changes in the lease, such changes must be in writing, and the owner must immediately give the PHA a copy of such changes. The lease, including any changes, must be in accordance with the requirements of the tenancy addendum.

b. In the following cases, tenant-based assistance shall not be continued unless the PHA has approved a new tenancy in accordance with program requirements and has executed a new HAP contract with the owner:

(1) If there are any changes in lease requirements governing tenant or owner responsibilities for utilities or appliances;

(2) If there are any changes in lease provisions governing the term of the lease;

(3) If the family moves to a new unit, even if the unit is in the same building or complex.

c. PHA approval of the tenancy, and execution of a new HAP contract, are not required for agreed changes in the lease other than as specified in paragraph b.

d. The owner must notify the PHA of any changes in the amount of the rent to owner at least sixty days before any such changes go into effect, and the amount of the rent to owner following any such agreed change may not exceed the reasonable rent for the unit as most recently determined or redetermined by the PHA in accordance with HUD requirements.

16. Notices

Any notice under the lease by the tenant to the owner or by the owner to the tenant must be in writing.

17. Definitions

Contract unit. The housing unit rented by the tenant with assistance under the program.

Family. The persons who may reside in the unit with assistance under the program.

HAP contract. The housing assistance payments contract between the PHA and the owner. The PHA pays housing assistance payments to the owner in accordance with the HAP contract.

Household. The persons who may reside in the contract unit. The household consists of the family and any PHA-approved live-in aide. (A live-in aide is a person who resides in the unit to provide necessary supportive services for a member of the family who is a person with disabilities.)

Housing quality standards (HQS). The HUD minimum quality standards for housing assisted under the Section 8 tenant-based programs.

HUD. The U.S. Department of Housing and Urban Development.

HUD requirements. HUD requirements for the Section 8 program. HUD requirements are issued by HUD headquarters, as regulations, Federal Register notices or other binding program directives.

Lease. The written agreement between the owner and the tenant for the lease of the contract unit to the tenant. The lease includes the tenancy addendum prescribed by HUD.

PHA. Public Housing Agency.

Premises. The building or complex in which the contract unit is located, including common areas and grounds.

Program. The Section 8 housing choice voucher program.

Rent to owner. The total monthly rent payable to the owner for the contract unit. The rent to owner is the sum of the portion of rent payable by the tenant plus the PHA housing assistance payment to the owner.

Section 8. Section 8 of the United States Housing Act of 1937 (42 United States Code 1437f).

Tenant. The family member (or members) who leases the unit from the owner.

Voucher program. The Section 8 housing choice voucher program. Under this program, HUD provides funds to a PHA for rent subsidy on behalf of eligible families. The tenancy under the lease will be assisted with rent subsidy for a tenancy under the voucher program.

LANDLORD SCREENING INFORMATION

It is the sole responsibility of the landlord to carry out it's routine screening for purposes of determining the family suitability for tenancy based on the current or past behavior, such as prior rental history, history of destruction of property, or disturbance of neighbors etc. The DCS is not involved in the process of tenant selection nor the process of carrying out an eviction in a state or local court.

It is the policy of the Department of Community Services (DCS) to provide a prospective landlord, under the City's Section 8 rental assistance program with any of the following information the department has in it's records to facilitate the landlord's screening of a prospective tenant family expected to receive Section 8 subsidies. The DCS has no responsibility for investigating the family prior rental history and relies solely on information which the family volunteers or which is made available to the DCS on a voluntary basis by other landlords.

( ) **Current address: _____**

Housing status: ( ) lives w/friends or relatives ( ) renting

( ) **Current landlord information in our files:**

Name: _____

Address: _____

Phone: _____

(x) **Prior landlord information in our files:**

Name: _____

Address: _____

Phone: _____

To acknowledge receipt of the above information, this form must be signed, dated, and returned with the Rental Agreement and the Request for Lease Approval.

_____	_____	_____
Landlord's name	**Landlord's Signature**	**Date**

Your Name: _____

Date: _____

Re: List of Rental Units

Landlord Name & Telephone Number	Address of rental unit (including apt.#): area (Makiki, Kaimuki, etc.)	Monthly Rent	No. of Bedrooms	How did you find the unit?	Why did you not rent the unit?

DEPARTMENT OF COMMUNITY SERVICES

CITY AND COUNTY OF HONOLULU

SECTION 8 HOUSING ASSISTANCE PAYMENTS PROGRAM

OWNER CERTIFICATION

842 BETHEL STREET, FIRST FLOOR HONOLULU, HAWAII 96813
PHONE: (808) 768-7096 FAX: (808) 768-7039
1000 ULU'OHI'A #118, KAPOLEI, HAWAII 96707 PHONE: (808) 768-3000 FAX: (808) 768-3237
http://www.honolulu.gov

The information provided by you on this certification is being utilized by the City and County of Honolulu to determine eligibility as part of a federally funded U.S. Department of Housing and Urban Development ("HUD") housing program. You must provide accurate and truthful information.

TYPE OF ACTION: MOVE _____ NEW _____

I, _____, am the legal owner of a property located

at _____

which is being rented and/or leased as part of the Section 8 Housing Assistance Program.

Are you the parent, child, grandparent, grandchild, sister or brother of **any** person residing in the property listed above? _____ (WRITE YES OR NO)

Name of head of household residing in household listed above: _____

Spouse of tenant residing in household listed above: _____

Owner's Name(s)_____

(As recorded with Real Property Tax Office)

If unit is in trust, you must list all members of the trust.

Owner's Address _____

(Street, Apartment No.)

_____

Tax Key # of Unit _____

WARNING Title 18, Section 1001 of the United States Code states that a person is **GUILTY OF A FELONY FOR KNOWINGLY AND WILLINGLY MAKING FALSE OR FRAUDULENT STATEMENTS** to any department or agency of the United States.

MAKING FALSE STATEMENTS IS ALSO A FELONY UNDER HAWAII LAWS.

I do hereby certify under the penalty of perjury that all of the information contained in this document, as well as any additional information and/or documentation provided in support of it, is true and correct. I understand and acknowledge that making false statements is a crime under Federal and Hawaii law (Sections 386-98, 710-1060, 708-830).

_____
Print name

_____ _____
Signature Date

DCS Date Stamped in Back

DEPARTMENT OF COMMUNITY SERVICES

CITY AND COUNTY OF HONOLULU

SECTION 8 HOUSING ASSISTANCE PAYMENTS PROGRAM

TENANT CERTIFICATION

842 BETHEL STREET, FIRST FLOOR HONOLULU, HAWAII 96813
PHONE: (808) 768-7096 FAX: (808) 768-7039
1000 ULU'OHI'A #118, KAPOLEI, HAWAII 96707 PHONE: (808) 768-3000 FAX: (808) 768-3237
http://www.honolulu.gov

The information provided by you on this certification is being utilized by the City and County of Honolulu to determine eligibility as part of a federally funded U.S. Department of Housing and Urban Development ("HUD") housing program. You must provide accurate and truthful information.

TYPE OF ACTION: MOVE _____ NEW _____

I, _____, am a Section 8 rental assistance recipient

residing at _____

which is being rented and/or leased as part of the Section 8 Housing Assistance Program.

Are you or **any** other person residing in the property listed above the parent, child, grandparent, grandchild, sister or brother of the owner(s) of the property? _____ (WRITE YES OR NO)

Name of head of household residing in household listed above: _____

Spouse of tenant residing in household listed above: _____

Owner's name(s)_____

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_____
Print name

_____ _____
Signature Date

DCS Date Stamped in Back

DEPARTMENT OF COMMUNITY SERVICES

CITY AND COUNTY OF HONOLULU

SECTION 8 HOUSING ASSISTANCE PAYMENTS PROGRAM

MANAGEMENT AGENT CERTIFICATION

842 BETHEL STREET, FIRST FLOOR HONOLULU, HAWAII 96813
PHONE: (808) 768-7096 FAX: (808) 768-7039
1000 ULU'OHI'A #118, KAPOLEI, HAWAII 96707 PHONE: (808) 768-3000 FAX: (808) 768-3237
http://www.honolulu.gov

The information provided by you on this certification is being utilized by the City and County of Honolulu to determine eligibility as part of a federally funded U.S. Department of Housing and Urban Development ("HUD") housing program. You must provide accurate and truthful information.

I, _____, am acting as a management agent on the behalf of _____ for a property located at _____

_____

Property owner(s) name: _____

Property owner(s) address: _____

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MAKING FALSE STATEMENTS IS ALSO A FELONY UNDER HAWAII LAWS.

I do hereby certify under the penalty of perjury that all of the information contained in this document, as well as any additional information and/or documentation provided in support of it, is true and correct. I understand and acknowledge that making false statements is a crime under Federal and Hawaii law (Sections 386-98, 710-1060, 708-830).

_____
Print name

_____ _____
Signature Date

DCS Date Stamped in Back

Agent: Please have owner sign this form or attach a copy of the Management Agreement signed with the owner. Sign above to confirm that the Management Agreement is valid as of the date signed.

Date: _____

Dear Property Owner:

The Section 8 Program has been instructed to send rental assistance checks on behalf of

_____
Tenant

_____
Unit Address

To: _____
Agent (Payee)

Of: _____
Address

Your signature below is needed to confirm that the above Agent is authorized to receive this payment and is your authorized Agent to act on your behalf on all matters relating to the above stated unit.

Print or type Name of Agent	**Print or type Name of Owner**
Signature of Agent	**Signature of Owner**
Email Address	**Email Address**
Daytime Phone Number	**Daytime Phone Number**
	Owner Address
	City, State and Zip Code

TENANT: _____
Last First

Adj#: _____ Contract#: _____

DEPARTMENT OF COMMUNITY SERVICES
CITY AND COUNTY OF HONOLULU
SECTION 8 HOUSING ASSISTANCE PAYMENTS PROGRAM
842 BETHEL STREET, FIRST FLOOR, HONOLULU, HAWAII 96813 • PHONE: (808) 768-7096 • FAX: (808) 768-7039
1000 ULU'OHI'A STREET, #118, KAPOLEI, HAWAII 96707 • PHONE: (808) 768-3000 • FAX: (808) 768-3237
INTERNET: http://www.honolulu.gov/dcs/rentalassistance.htm

Title 18, Section 1001 of the United States Code states that a person is **GUILTY OF A FELONY FOR KNOWINGLY AND WILLINGLY MAKING FALSE OR FRAUDULENT STATEMENTS** to any department or agency of the United States. **MAKING FALSE STATEMENTS IS ALSO A FELONY UNDER LAWS OF THE STATE OF HAWAII** (Sections 386-98, 710-1060, 708-830).

CHECK PAYEE'S INFORMATION WITH ATTACHED W-9 FORM

In order to correctly process and mail your Housing Assistance Payment (HAP) check and IRS 1099, please complete this and the attached W-9 form. Make

check payable to:

(Please Print) Last Name/First Name/M.I. or Company Name

Check Mailing Address: *

City State Zip Code

The Taxpayer's Identification Number on the attached W-9 form must match the check name shown above or first payee's name if more than one payee is listed - as reported to the Internal Revenue Service (IRS).
If payee is a corporation on the W-9, Federal ID# is required.
The completed and returned forms must have original signatures.

* Bank payments are not electronically transferred.

☐ Owner OR ☐ Agent's Signature _____ Date _____ Phone Number _____

Please "X" in box if:
☐ Payee is the agent for the owner AND the agent will issue the 1099 form to the owner for all Section 8 HAP payments.

A completed IRS form W-9 must indicate the mailing address for the 1099 form. If the check recipient is not a U.S. citizen, a W-8 form must be completed. Please contact the IRS at www.irs.gov for further instructions on their forms.

H8#: _____

DEPARTMENT OF COMMUNITY SERVICES

CITY AND COUNTY OF HONOLULU

SECTION 8 HOUSING ASSISTANCE PAYMENTS PROGRAM
842 BETHEL STREET, FIRST FLOOR, HONOLULU, HAWAII 96813 • PHONE: (808) 768-7096 • FAX: (808) 768-7039
1000 ULU'OHI'A STREET, #118, KAPOLEI, HAWAII 96707 • PHONE: (808) 768-3000 • FAX: (808) 768-3237
INTERNET: http://www.honolulu.gov/dcs/housing.html

KIRK CALDWELL
MAYOR

GARY K. NAKATA
DIRECTOR DESIGNATE

SUSAN L. FERNANDEZ
DEPUTY DIRECTOR

Important notice to Section 8 landlords:

Dear Landlord,

The City & County of Honolulu Section 8 Rental Assistance Program is in the process of switching to a paperless payment system in an effort to save money and "go green". The benefit to you is that you will receive your payments timely without having to worry about mail delivery and delays. We are working in phases with the goal that all payments be directly deposited by Electronic Fund Transfer within the 2014 calendar year. We are requiring all new landlords to establish a direct deposit account. Your first payment may be mailed via a check, however, all accounts will eventually be converted to a direct deposit account.

Please follow the instructions below:

1. The unit owner or a legal authorized agent/representative must complete the attached Direct Deposit Authorization form.

2. The unit owner or a legal authorized agent/representative must complete a new W-9 form. W-9 form is attached.

3. Please return the requested information to our office for processing.

4. Go to: www.hapcheck.com for information on payments posted to your account. Enter your SSN or EIN number and use your H8 vendor number as the password. If a managing company represents various owners who have different H8 numbers, the managing agent will be required to log into each account separately.

If you have any questions, please call Mary Silva at (808) 768-7390 or email her at mary.silva@honolulu.gov.

Sincerely,

Jayne Lee
Rental Assistance Administrator

DEPARTMENT OF COMMUNITY SERVICES
SECTION 8 HOUSING ASSISTANCE PAYMENTS PROGRAM
842 BETHEL STREET, 1st FLOOR • HONOLULU, HAWAII 96813 • AREA CODE 808 • PHONE: 768-7096 • FAX: 768-7039
1000 ULU'OHI'A, SUITE 118 • KAPOLEI, HAWAII 96707 • TELEPHONE: 768-3000 • FAX: 768-3237 • TDD: 768-3228
www.honolulu.gov/dcs/housing.html

EQUAL HOUSING OPPORTUNITY

Title 18, Section 1001 of the United States Code states that a person is **GUILTY OF A FELONY FOR KNOWINGLY AND WILLINGLY MAKING FALSE OR FRAUDULENT STATEMENTS** to any department or agency of the United States. **MAKING FALSE STATEMENTS IS ALSO A FELONY UNDER LAWS OF THE STATE OF HAWAII** (Sections 386-98, 710-1060, 708-830).

AUTHORIZATION AGREEMENT FOR DIRECT DEPOSIT

Use this form to add, change or cancel a direct deposit. All changes must be in writing to the Housing Authority no later than the 15th of the month before the desired month in which the direct deposit is to be processed.

1. This form may only be completed by the unit owner or a legally authorized agent/representative.
2. Hand deliver or mail this form with completed W-9 if required to the City and County of Honolulu, Section 8 Housing Assistance Payments Program, 842 Bethel Street, 1st Floor, Honolulu, Hawaii 96813
3. **A cancelled/voided check is needed to help process the data faster**. The account numbers will be verified with the bank before the direct deposit process begins.

When your account is in the City's vendor system, funds will be credited no later than the 2nd business day of the month. (Note: Closed on weekends and all State holidays)

Please check the appropriate box:

❑ *New Account* ❑ *Change Account* ❑ *Cancel Account*

Financial Institution (Bank) Name: _____

Bank Address and Phone #: _____

Bank Routing # _____ *Bank Account #* _____

Account Type (Please mark one of the following with an "X")

❑ *Checking Account* ❑ *Savings Account*

Property Information: (If you have more than one tenant that you are collecting Section 8 for, please provide a separate list of tenant names.)

Street Address	Apartment No.
City, State, Zip Code	

HAP Payee Information (Owner or Agency):

Owner or Agent Name (Print or Type)	Contact No.
Owner Business or Agency Contact Name	Contact No.
Mailing Address, City, State, Zip Code	
Fax Number	E-Mail Address.

I/We certify the above is true and correct. I understand that all future HAP for the above referenced property will be received as a Direct Deposit by Electronic Fund Transfer (allow at least two weeks for processing).

_____ _____

Owner or Authorized Agent Signature Date

❑ Please "X" box if payee is agent for the owner & the agent will issue 1099 form to the owner for all Sec 8 payment

Form **W-9**
(Rev. December 2014)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

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

Print or type
See **Specific Instructions** on page 2.

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; 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=C corporation, S=S corporation, P=partnership) ▶ _____
Note. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner.
☐ 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) _____
(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.)

Requester's name and address (optional)

6 City, state, and ZIP code

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note. If the account is in more than one name, see the instructions for line 1 and the chart on page 4 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 on page 3.

Sign Here **Signature of U.S. person ▶** **Date ▶**

General Instructions

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

Future developments. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at *www.irs.gov/fw9*.

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?* on page 2.

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?* on page 2 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 Publication 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 28% 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 Part II instructions on page 3 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* on page 3 and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships* above.

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* on page 3 and the Instructions for the Requester of Form W-9 for more information.

Updating Your Information

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

Penalties

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

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

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

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

Specific Instructions

Line 1

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

If this Form W-9 is for a joint account, list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9.

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

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

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

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

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

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

Line 2

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

Line 3

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

Limited Liability Company (LLC). If the name on line 1 is an LLC treated as a partnership for U.S. federal tax purposes, check the "Limited Liability Company" box and enter "P" in the space provided. If the LLC has filed Form 8832 or 2553 to be taxed as a corporation, check the "Limited Liability Company" box and in the space provided enter "C" for C corporation or "S" for S corporation. If it is a single-member LLC that is a disregarded entity, do not check the "Limited Liability Company" box; instead check the first box in line 3 "Individual/sole proprietor or single-member LLC."

Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space in 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.

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. However, the IRS prefers that you use your SSN.

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited Liability Company (LLC)* on this page), 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 the chart on page 4 for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local 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. You can get Forms W-7 and SS-4 from the IRS by visiting IRS.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

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 items 1, 4, or 5 below indicate 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), 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)	The actual owner of the account or, if combined funds, the first individual on the account[1]
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor[2]
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee[1]
b. So-called trust account that is not a legal or valid trust under state law	The actual owner[1]
5. Sole proprietorship or disregarded entity owned by an individual	The owner[3]
6. 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:**
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity[4]
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. 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
14. 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* on page 2.

***Note.** 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 Publication 4535, Identity Theft Prevention and Victim Assistance.

Victims of identity theft who are experiencing economic harm or a system 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 contact them at *www.ftc.gov/idtheft* or 1-877-IDTHEFT (1-877-438-4338).

Visit IRS.gov 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.