

## Request for Taxpayer Identification Number and Certification

*Please submit completed form to: [formw9@haca.net](mailto:formw9@haca.net)*

Substitute  
 IRS Form W-9

The purpose of this form is to determine whether or not you are exempt from the 1099 requirement and to verify the accuracy of our records as shown below.

**Please print or type. Do not send to IRS**

|  |  |  |  |  |  |  |  |  |  |  |  |   |            |  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|--|--|---|------------|--|--|--|--|--|--|--|--|--|--|
| <b>Name on record with IRS or Social Security Administration</b>   |  |  |  |  |  |  |  |  |  |  |  |   |            |  |  |  |  |  |  |  |  |  |  |
| <b>Address for 1099</b>  |  |  |  |  |  |  |  |  |  |  |  |   |            |  |  |  |  |  |  |  |  |  |  |
| <b>Name of Payee to whom check will be issued (if different from name on record)</b>   |  |  |  |  |  |  |  |  |  |  |  |   |            |  |  |  |  |  |  |  |  |  |  |
| <b>Address for Payment (if different from above)</b>   |  |  |  |  |  |  |  |  |  |  |  |   |            |  |  |  |  |  |  |  |  |  |  |
| <small>Please check the box next to your type of entity and enter your TIN in the box next to it. You may enter only one TIN and it must be the type of TIN (SSN or EIN) that is appropriate to your type of entity. If you do not have a TIN, see "How to Obtain a TIN" on the back of this form.</small> |  |  |  |  |  |  |  |  |  |  |  |   |            |  |  |  |  |  |  |  |  |  |  |
| <b>Check appropriate box:</b>  |  |  |  |  |  |  |  |  |  |  |  | <b>Exempt from<br/>backup<br/>withholding</b> |            |  |  |  |  |  |  |  |  |  |  |
| <input type="checkbox"/> Individual/Sole Proprietor <input type="checkbox"/> Corp. <input type="checkbox"/> Partnership <input type="checkbox"/> Other ▶   |  |  |  |  |  |  |  |  |  |  |  | <input type="checkbox"/>                      |            |  |  |  |  |  |  |  |  |  |  |
| <b>SSN</b>   |  |  |  |  |  |  |  |  |  |  |  | <b>or</b>                                     | <b>EIN</b> |  |  |  |  |  |  |  |  |  |  |

**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).
- 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 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.
- 3) I am a U.S. person (including a U.S. resident alien).

**Certification Instructions – See "Signing the Certification" on the back of this form.**

|                                     |                        |
|-------------------------------------|------------------------|
| <b>Please sign here (required).</b> |                        |
| <b>Signature:</b>                   | <b>Date:</b>           |
| <b>Print Name:</b>                  | <b>E-mail Address:</b> |
| <b>Title:</b>                       | <b>Phone Number:</b>   |

**Owners Certification:** The owner (including a principal or other interested party) is not the parent, child, grandparent, grandchild, sister or brother of any member of the tenant family(ies), unless the Housing Authority of the County of Alameda has determined (and has notified the owner and the family such determination) that approving rental of the unit, notwithstanding such relationship, would provide reasonable accommodation for a family member who is a person with disabilities.

|   |                           |
|---|---------------------------|
| <b>Address of Rented Unit</b>           | <b>Tenant's Name</b>      |
| <b>Housing Authority Representative</b> | <b>Date</b>               |
| <i>ORGINIAL – Accounting</i>            | <i>COPY – Client File</i> |

## INSTRUCTIONS

**Purpose of Form** - to furnish your correct TIN to a payer and (when applicable) to certify (1) that the TIN you are furnishing is correct (or that you are waiting for a TIN), (2) that you are not subject to backup withholding, and (3) to claim exemption from backup withholding if applicable.

**How to obtain a TIN** - Individuals should obtain Form SS-5 from their local Social Security Administration. Partnerships, corporations, and other organizations should obtain Form SS-4 from their local IRS office. If you do not have a TIN, write "Applied for" in the TIN space on the front of this form and send it to us, keeping a photocopy of the blank form. You will have 60 days to receive your TIN and send it on the photocopy to the address at the top of this form. If we do not receive your TIN within 60 days, backup withholding, if applicable, will begin and continue until you furnish your TIN.

**What is Backup Withholding?** - Unless you are exempt (see next section), payments you receive will be subject to 28% withholding if:

- (1) You do not furnish your TIN; or you do not certify your TIN when required.
- (2) IRS notifies us that the TIN/name combination you furnished is incorrect.

All amounts withheld will be sent to the IRS. Under no circumstances may the withheld amount later be sent directly to you. The total amount withheld **will** be reported in Box 4 of your 1099-MISC.

**Who is exempt from backup withholding of payments made by the Housing Authority?**

- (1) A corporation.
- (2) An organization exempt from tax under Internal Revenue Code Section 501(a).
- (3) A government.
- (4) A real estate investment trust, a common trust fund operated by a bank under section 584(a), and a trust exempt from tax under section 664 or described in section 4947.
- (5) A financial institution.

**Penalties for failure to furnish TIN** - You are subject to a penalty of \$50 for each failure to furnish your correct TIN/name combination unless your failure is due to reasonable cause and not to willful neglect. If you make a false statement with no reasonable basis that results in no imposition of backup withholding, you are subject to a penalty of \$500. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

**Misuse of TIN's** - If the requester discloses or uses TIN's in violation of Federal law, the requester may be subject to civil and criminal penalties.

### What TIN/name combination should be reported?

| For this type of payee   | Give the name* and SOCIAL SECURITY number of:  |
|--|--|
| 1. Individual  | 1. Individual (individual payees may never be combined with the TIN of their employer, such as a law firm, university, hospital, etc.)   |
| 2. Two or more individuals (such as two individuals who own rental property) | 2. Choose one name to list first and circle and show his/her SSN# ( <u>payments will be reported on 1099 for that name and SSN# only</u> )   |
| 3. Sole proprietorship   | 3. The owner (if the owner is a married couple, choose one name to list first and circle and show his/her SSN). Sole proprietors should always show the owner's name first and should also show the business name as a "DBA" (doing business as) if that is the name on the invoice. |
| For this type of payee:  | Give the name and Employer Identification number of:   |
| (1) Corporation  | (1) Corporation  |
| (2) Partnership  | (2) Partnership  |
| (3) Association, club, tax-ex  | (3) The organization   |
| (4) A valid trust, estate, or pension trust                                  | (4) The legal entity   |

\*If you are an individual, you must generally provide the name shown on your social security card. However, if you have changed your last name (e.g. due to marriage without informing the Social Security Administration of the name change, please enter your first name and both the last name shown on your social security card and your new last name.

**Signing the certification** - You are required to furnish your correct TIN/name combination, but you are not required by the IRS to sign the certification unless you have been notified of an incorrect TIN/name combination. However, the Housing Authority requires that you sign the Certification. If two individuals are listed, only the one whose SSN# is reported may sign the certification.

**Privacy Act Notice** - Section 6109 requires you to furnish your correct TIN. IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. Payers must generally withhold 31% of taxable payments to a payee who does not furnish a TIN. Certain penalties may also apply.