NORTH MIAMI CRA
COMMUNITY REDEVELOPMENT AGENCY

COVID-19 Rental Assistance Program
Instructions

1. Must live within the NMCRA Boundary
2. Must thoroughly read the Requirements, and Terms & Conditions
3. Must complete the application, sign, and provide **all requested back up documentation** to be considered. Incomplete applications will not be accepted and processed
4. Landlord must complete the Vendor Registration Form and W-9
5. Landlord will need to certify that rent collected is for current and future month
6. Once completed, please drop off application at the NMCRA offices at 12330 NE 8th Avenue, North Miami, FL 33161 or send an email to cragrants@northmiamifl.gov by **May 29th, 2020 at 2 pm to be considered for lottery selection**
7. For any questions, please call 305-895-9839

CRA Board | Philippe Bien-Aime Chairman | Alix Desulme Ed.D Board Member | Mary Estime-Irvin Board Member | Scott Galvin Board Member | Carol Keys, Esq. Board Member | Rasha Cameau, MBA, FRA-RP Executive Director | Steven W. Zelkowitz. Esq. CRA Attorney | Vanessa Joseph, Esq. CRA Secretary

NORTH MIAMI CRA
COMMUNITY REDEVELOPMENT AGENCY

COVID-19 Rental Assistance Program

The intent is to provide assistance for up to two (2) months starting April 1, 2020. This program is only available for renters, residing within the NMCRA boundary, that have lost employment, are experiencing reduced income, and have been negatively affected by the COVID-19 Pandemic.

APPLICATION PROCEDURES:

Applicants shall follow the steps listed below for review and processing:

A. Applicants must fully complete and sign the application below
B. Have property owner/landlord Complete a City of North Miami Vendor Registration Form and W-9
C. Provide all requested documentation listed below, and provide additional documentation if requested.
D. Due to limited funding, priority will be given to low to moderate income families as defined by the State of Florida chart.

REQUIREMENTS:

1. Must be a resident of the City of North Miami for at least one (1) year.
2. Must reside within the North Miami CRA geographic boundary.
3. Must provide all necessary documentation:
    a. Photo ID for all other adults living in dwelling (primary applicant must present their photo ID when submitting application and backup documentation)
    b. Social Security (SS) cards for everyone residing in the dwelling, including children (if no SS cards – Income Tax Returns for all adults residing in the dwelling will be required)
    c. Rental or lease agreement – Ask landlord (property owner) if you do not have a copy of your lease. Bring your lease even if it is expired and you are on a month-to-month tenancy.

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REQUIREMENTS CONTINUED:

d. Proof of income for the last thirty (30) days from all sources from all household members.

e. Any other benefits information such as food stamps letter or child support verification letter (if applicable).

f. Proof of crisis situation – Employer Documentation (reduced pay, closed employer, no pay) – letter, email or any other communication from employer

g. Previous thirty (30) days of bank transaction history and/or previous transaction from your pay card and other bank card(s) based on when application is submitted (FOR EXAMPLE: If your application is submitted May 15th, please provide transaction history from (April 1, 2020 through April 30,2020)

h. Complete monthly expenses report form (Attached)

Payment will be made to the property owner with the tenants' information listed in the comments/memo section of check. Once application has been reviewed and processed, applicant will be notified when the lottery will take place.

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NORTH MIAMI CRA
COMMUNITY REDEVELOPMENT AGENCY

COVID-19 RENTAL ASSISTANCE APPLICATION

Applicant Information:

Applicant Name: _____

Residence Address: _____

Is this property within the CRA Boundaries? Yes No

Date of Birth: _____

FL ID#: _____

SS#: _____

Phone: _____ Cell Phone: _____

Email: _____

How long have you lived at that address? _____ Years

Have you or your landlord ever received a NMCRA or City of North Miami Housing grant/subsidy? Yes No

If yes, please provide details: _____

How many people reside with you? _____

List all adults and minors living with you:

_____

_____

_____

_____

_____

If more than 5, please write on a separate sheet of paper.

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Are you currently working? Yes No

If yes, where and position: _____

If no, please state when you last worked: _____

Have you filed for unemployment? _____

If not, do you need help filing for assistance? Yes ☐ No ☐

Property Owner Information

Name of Company: _____

Business Organization Structure: _____

Federal Tax ID Number: _____

Property Address: _____

My signature below indicates that I have read and fully understand this document and its contents, and I verify that all information provided is true and correct in all respects and I make such statement under penalties of perjury.

_____ _____

Name and Signature of Tenant Date

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NORTH MIAMI CRA
COMMUNITY REDEVELOPMENT AGENCY

TERMS & CONDITIONS

Interested parties may contact NMCRA office via cragrants@northmiamifl.gov or 305-895-9839 to receive instructions on how to complete the application. Applicants must thoroughly review application guidelines and terms and conditions to ensure eligibility.

The NMCRA reserves the right to deny any submitted application if it is determined such application does not meet the spirit, intent and/or legal requirements for the grant offered. Payment will be made to the landlord with tenant. Failure to comply with the preceding requirements or otherwise breaches of any grant requirements will result in the grantee being responsible to repay the grant to the NMCRA.

MONITORING PROCESS

Staff will monitor that the applicant continues to reside at the funded residence for the two (2) month period. Applicant is required to report any changes to living conditions, employment, and assistance for the file.

PUBLICITY

By accepting this grant the grantee shall recognize the NMCRA as a funding source for all the activities outline in the application and agreement. The grantee shall ensure that any publicity, public relations, advertisements, and signs recognize the NMCRA for the support of all contracted activities.

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Applicant Name and Address: _____

EXPENSES

Description	February/March 2020 Monthly Before COVID-19	April/May 2020 Monthly After COVID-19
Rent		
Electric		
Water		
Gas		
Phone		
Cable		
Food		
Childcare		
Transportation		
Vehicle		
Insurance		
Gas		
Other Medical		
Health Insurance		
Other Expenses		
Other Expenses		
Other Expenses		
Total		

INCOME

Description	February/March 2019 Monthly Before COVID-19	April/May 2019 Monthly After COVID-19
Income 1		
Income 2		
Income 3		
Food Stamps		
Child Support		
Total		

Please describe: Any other expenses or income not listed above: _____

_____

_____

HUD release: 3/31/2020
Effective: 4/1/2020
FHFC Posted: 4/13/2020

2020 Income Limits and Rent Limits
Florida Housing Finance Corporation
SHIP and HHRP Programs

County (Metro)	Percentage Category	Income Limit by Number of Persons in Household										Rent Limit by Number of Bedrooms in Unit					
		1	2	3	4	5	6	7	8	9	10	0	1	2	3	4	5
Martin County	30%	14,600	17,240	21,720	26,200	30,680	35,160	39,640	44,120	Refer to HUD		365	398	543	711	879	1,047
(Port Saint Lucie MSA)	**50%**	**24,350**	**27,800**	**31,300**	**34,750**	**37,550**	**40,350**	**43,100**	**45,900**	**48,650**	**51,430**	**608**	**651**	**782**	**903**	**1,008**	**1,112**
	80%	38,900	44,450	50,000	55,550	60,000	64,450	68,900	73,350	77,840	82,288	972	1,041	1,250	1,444	1,611	1,778
Median: 67,500	**120%**	**58,440**	**66,720**	**75,120**	**83,400**	**90,120**	**96,840**	**103,440**	**110,160**	**116,760**	**123,432**	**1,461**	**1,564**	**1,878**	**2,169**	**2,421**	**2,670**
	140%	68,180	77,840	87,640	97,300	105,140	112,980	120,680	128,520	136,220	144,004	1,704	1,825	2,191	2,530	2,824	3,115
Miami-Dade County	30%	19,200	21,950	24,700	27,400	30,680	35,160	39,640	44,120	Refer to HUD		480	514	617	726	879	1,047
(Miami-Miami Bch-Kendall HMFA;	**50%**	**32,000**	**36,600**	**41,150**	**45,700**	**49,400**	**53,050**	**56,700**	**60,350**	**63,980**	**67,636**	**800**	**857**	**1,028**	**1,188**	**1,326**	**1,463**
Miami-Ft. Lauderdale-West Palm Bch	80%	51,200	58,500	65,800	73,100	78,950	84,800	90,650	96,500	102,368	108,218	1,280	1,371	1,645	1,900	2,120	2,339
Median: 59,100	**120%**	**76,800**	**87,840**	**98,760**	**109,680**	**118,560**	**127,320**	**136,080**	**144,840**	**153,552**	**162,326**	**1,920**	**2,058**	**2,469**	**2,853**	**3,183**	**3,511**
	140%	89,600	102,480	115,220	127,960	138,320	148,540	158,760	168,980	179,144	189,381	2,240	2,401	2,880	3,328	3,713	4,096
Monroe County	30%	21,150	24,200	27,200	30,200	32,650	35,160	39,640	44,120	Refer to HUD		528	566	680	785	879	1,047
	50%	**35,250**	**40,300**	**45,350**	**50,350**	**54,400**	**58,450**	**62,450**	**66,500**	**70,490**	**74,518**	**881**	**944**	**1,133**	**1,309**	**1,461**	**1,611**
	80%	56,400	64,450	72,500	80,550	87,000	93,450	99,900	106,350	112,784	119,229	1,410	1,510	1,812	2,094	2,336	2,578
Median: 81,400	**120%**	**84,600**	**96,720**	**108,840**	**120,840**	**130,560**	**140,280**	**149,880**	**159,600**	**169,176**	**178,843**	**2,115**	**2,266**	**2,721**	**3,142**	**3,507**	**3,868**
	140%	98,700	112,840	126,980	140,980	152,320	163,660	174,860	186,200	197,372	208,650	2,467	2,644	3,174	3,666	4,091	4,513
Nassau County	30%	15,750	18,000	21,720	26,200	30,680	35,160	39,640	44,120	Refer to HUD		393	421	543	711	879	1,047
(Jacksonville MSA)	**50%**	**26,250**	**30,000**	**33,750**	**37,500**	**40,500**	**43,500**	**46,500**	**49,500**	**52,500**	**55,500**	**656**	**703**	**843**	**975**	**1,087**	**1,200**
	80%	42,000	48,000	54,000	60,000	64,800	69,600	74,400	79,200	84,000	88,800	1,050	1,125	1,350	1,560	1,740	1,920
Median: 75,000	**120%**	**63,000**	**72,000**	**81,000**	**90,000**	**97,200**	**104,400**	**111,600**	**118,800**	**126,000**	**133,200**	**1,575**	**1,687**	**2,025**	**2,340**	**2,610**	**2,880**
	140%	73,500	84,000	94,500	105,000	113,400	121,800	130,200	138,600	147,000	155,400	1,837	1,968	2,362	2,730	3,045	3,360
Okaloosa County	30%	16,350	18,700	21,720	26,200	30,680	35,160	39,640	44,120	Refer to HUD		408	438	543	711	879	1,047
(Crestview-Fort Walton Beach-	**50%**	**27,300**	**31,200**	**35,100**	**38,950**	**42,100**	**45,200**	**48,300**	**51,450**	**54,530**	**57,646**	**682**	**731**	**877**	**1,013**	**1,130**	**1,246**
Destin MSA)	80%	43,650	49,850	56,100	62,300	67,300	72,300	77,300	82,250	87,248	92,234	1,091	1,168	1,402	1,620	1,807	1,994
Median: 81,600	**120%**	**65,520**	**74,880**	**84,240**	**93,480**	**101,040**	**108,480**	**115,920**	**123,480**	**130,872**	**138,350**	**1,638**	**1,755**	**2,106**	**2,431**	**2,712**	**2,992**
	140%	76,440	87,360	98,280	109,060	117,880	126,560	135,240	144,060	152,684	161,409	1,911	2,047	2,457	2,836	3,164	3,491
Okeechobee County	30%	12,760	17,240	21,720	26,200	28,550	30,650	32,750	34,850	Refer to HUD		319	375	543	684	766	845
	50%	**18,500**	**21,150**	**23,800**	**26,400**	**28,550**	**30,650**	**32,750**	**34,850**	**36,960**	**39,072**	**462**	**495**	**595**	**686**	**766**	**845**
	80%	29,600	33,800	38,050	42,250	45,650	49,050	52,400	55,800	59,136	62,515	740	792	951	1,098	1,226	1,352
Median: 48,500	**120%**	**44,400**	**50,760**	**57,120**	**63,360**	**68,520**	**73,560**	**78,600**	**83,640**	**88,704**	**93,773**	**1,110**	**1,189**	**1,428**	**1,648**	**1,839**	**2,028**
	140%	51,800	59,220	66,640	73,920	79,940	85,820	91,700	97,580	103,488	109,402	1,295	1,387	1,666	1,923	2,145	2,366

Florida Housing Finance Corporation (FHFC) income and rent limits are based upon figures provided by the United States Department of Housing and Urban Development (HUD) and are subject to change. Updated schedules will be provided when changes occur.

Landlord Must Complete

Vendor Registration Form

PROCUREMENT CODE

The City of North Miami Procurement Code describes the rules and regulations used in the operation of the Purchasing Department and is available for review online on the Municode Website.

Prohibition on Use of Expanded Polystyrene and Single-Use Plastic Beverage Straws

Pursuant to Section 7-201 of the Procurement Code, City contractors and special event permittees shall not sell, use, provide in, or offer the use of expanded polystyrene food service articles or single-use plastic beverage straws in City facilities or on City properties. City contractors shall not sell or use expanded polystyrene or single-use plastic beverage straws within the City or while completing their duties to the City under contract. A violation of this section shall be deemed a default under the terms of the City contract, lease or concession agreement and is grounds for revocation of a special event permit. This section shall not apply to expanded polystyrene food service articles or single-use plastic beverage straws used for prepackaged food that have been filled and sealed prior to receipt by the City contractor or special event permittee.

VENDOR INFORMATION

*** *INDICATES REQUIRED FIELDS*** **Date:** _____

***Business Name:**

_____

***Contact Person Name:** _____

Contact Person Title: _____

***Contact Phone Number:** _____

Alternate Phone Number: _____

Fax Number: _____

***E-Mail Address:** _____

Website: _____

FEIN Number (If none, enter Social Security No.)**:** _____

***Mailing Address:**

_____

Remit to Address:

_____

Vendor Registration Form

Purchase Orders

*Indicate which method(s) you prefer to have purchase orders delivered:

☐ E-mail: _____

☐ Fax: _____

Local Vendor Minority Business Survey

The City of North Miami tracks the status of local and minority businesses. Please check the box(es) below to indicate the applicable status of your business:

☐ African American Owned Business

☐ Hispanic American Owned Business

☐ Asian American Owned Business

☐ Native American Owned Business

☐ Woman Owned Business

☐ Local North Miami Business

☐ Small Business Enterprise

☐ Other: _____

Services/Commodities Provided

*Indicate what types of services your company provides by providing the respective commodity codes. Please refer to the Commodity Code Listing available on the Purchasing Department Website.

_____

_____

_____

Vendor Disclosure

Have any of the Owners or Officers of the Vendor seeking registration been an employee of the City of North Miami within the last two (2) years:

☐ No

☐ Yes (Explanation: _____)

Vendor Registration Form

Authorized Company Representative

Provide the following information for a company representative who is authorized to sign bids, offers, and contracts:

Name: _____ Title: _____

Phone: _____ Fax: _____

E-Mail Address: _____

Local Government Prompt Payment Act

Payments made by City of North Miami are governed by the Local Government Prompt Payment Act (Sections 218.70 through 218.80 of the Florida Statutes) and in accordance with the City's policies and procedures.

W-9 Form

The Internal Revenue Service (IRS) requires that the City have on file a completed W-9 for all vendors. Please complete the attached IRS W-9 Form and submit it to the City along with this Vendor Registration Form.

Acknowledgement

The vendor submitting this Vendor Registration form acknowledges that they have read and agree to abide by the City of North Miami (City) Procurement Code and have also reviewed the City's Vendor Guide. The vendor further acknowledges that no conflict of interest exists nor will any conflict of interest be created by becoming a registered vendor and/or contracting with the City.

_____ _____

Authorized Representative Signature Date

_____ _____

Authorized Representative Name (Print) Authorized Representative Title

Submittal Instructions

You may e-mail or mail your completed vendor registration form and W-9 to:

purchasing@northmiamifl.gov
City of North Miami Purchasing Department
776 NE 125th Street
North Miami, FL 33161

Form **W-9**
(Rev. October 2018)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

▶ Go to *www.irs.gov/FormW9* for instructions and the latest information.

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

Print or type.
See **Specific Instructions** on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.

2 Business name/disregarded entity name, if different from above

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ 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: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is **not** disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

☐ Other (see instructions) ▶

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.) See instructions.

Requester's name and address (optional)

6 City, state, and ZIP code

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

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

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

Social security number

☐☐☐ – ☐☐ – ☐☐☐☐

or

Employer identification number

☐☐ – ☐☐☐☐☐☐☐

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

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

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

General Instructions

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

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

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

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

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, *later.*

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),

2. Certify that you are not subject to backup withholding, or

3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and

4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting,* later, for further information.

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

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

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

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

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

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

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

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

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

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.

2. The treaty article addressing the income.

3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.

4. The type and amount of income that qualifies for the exemption from tax.

5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

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

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

Backup Withholding

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

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

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,

2. You do not certify your TIN when required (see the instructions for Part II for details),

3. The IRS tells the requester that you furnished an incorrect TIN,

4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or

5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

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

Also see *Special rules for partnerships,* earlier.

What is FATCA Reporting?

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

Updating Your Information

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

Penalties

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

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

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

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

Specific Instructions

Line 1

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

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

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

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

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

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

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

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

Line 2

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

Line 3

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

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

Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on line 4 any code(s) that may apply to you.

Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space in line 4.

1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)

2—The United States or any of its agencies or instrumentalities

3—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities

4—A foreign government or any of its political subdivisions, agencies, or instrumentalities

5—A corporation

6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession

7—A futures commission merchant registered with the Commodity Futures Trading Commission

8—A real estate investment trust

9—An entity registered at all times during the tax year under the Investment Company Act of 1940

10—A common trust fund operated by a bank under section 584(a)

11—A financial institution

12—A middleman known in the investment community as a nominee or custodian

13—A trust exempt from tax under section 664 or described in section 4947

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over $600 required to be reported and direct sales over $5,000[1]	Generally, exempt payees 1 through 5[2]
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

[1] See Form 1099-MISC, Miscellaneous Income, and its instructions.

[2] However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

Exemption from FATCA reporting code. The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) written or printed on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)

B—The United States or any of its agencies or instrumentalities

C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state

G—A real estate investment trust

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940

I—A common trust fund as defined in section 584(a)

J—A bank as defined in section 581

K—A broker

L—A trust exempt from tax under section 664 or described in section 4947(a)(1)

M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

Note: You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, write NEW at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN.

If you are a single-member LLC that is disregarded as an entity separate from its owner, enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note: See *What Name and Number To Give the Requester,* later, for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at *www.SSA.gov*. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at *www.irs.gov/Businesses* and clicking on Employer Identification Number (EIN) under Starting a Business. Go to *www.irs.gov/Forms* to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to *www.irs.gov/OrderForms* to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note: Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Caution: A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if item 1, 4, or 5 below indicates otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code,* earlier.

Signature requirements. Complete the certification as indicated in items 1 through 5 below.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), ABLE accounts (under section 529A), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account[1]
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor[2]
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee[1]
b. So-called trust account that is not a legal or valid trust under state law	The actual owner[1]
6. Sole proprietorship or disregarded entity owned by an individual	The owner[3]
7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	**Give name and EIN of:**
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity[4]
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee
14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
15. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

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

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

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

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

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

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

Secure Your Tax Records From Identity Theft

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

To reduce your risk:

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

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

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

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

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

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

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

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

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

Privacy Act Notice

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