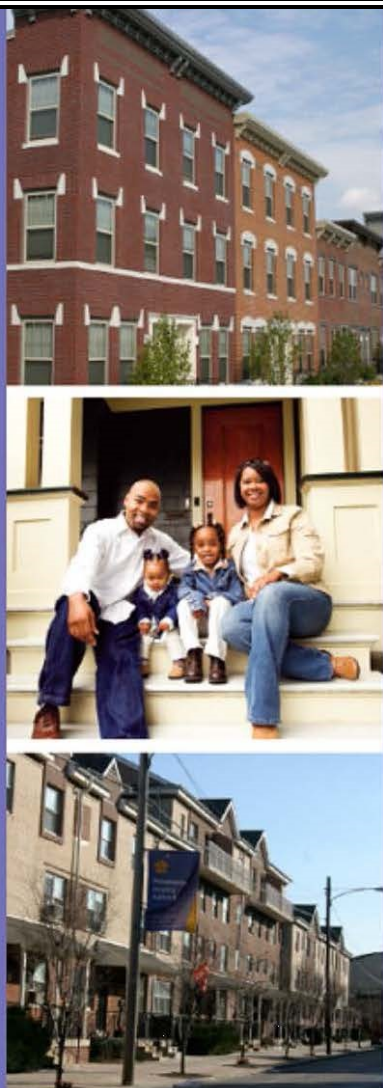




Housing Choice Voucher Change of Owner Packet



Effective: Mar. 2015
Version 3.1

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INTRODUCTION

Thank you for your interest in Philadelphia Housing Authority's (PHA's) Housing Choice Voucher (HCV) Program. The information in this packet is intended for new owners or assigned agents/property managers of dwelling units that are leased to existing HCV clients. As a new owner/agent, it is important that you understand that the housing authority, owner/landlord and tenant each have different roles and responsibilities in the HCV program. It is important that you review the information in this packet, and submit all required forms and documents in order for PHA to reassign an existing Housing Assistance Payment (HAP) contract to a new owner or agent.

OWNER BRIEFING SESSION

The first step to becoming a new HCV landlord is to attend a PHA/HCV Landlord Briefing Session which is free-of-charge but mandatory for owners who have never participated in the Housing Choice Program. It must be completed before a landlord can list a property, schedule a Housing Quality Inspection or enter into a HAP contract.

PHA conducts Landlord Briefing Sessions every Wednesday from 6pm-8pm at:

Housing Choice Voucher Program Administration Office
2850 Germantown Avenue
Philadelphia, PA 19133

Please note: There are 35 open seats and availability is on a first come, first served basis.

OWNER CERTIFICATION TRAINING

The second step to becoming an HCV landlord is to sign up for the HCV Owner Certification Training. This training is free-of-charge but mandatory for continued participation in the Housing Choice Voucher program. Landlords can sign up for the Owner Certification Training at the Wednesday night briefing session or by calling 215-684-5596. Failure to attend this training is considered non-compliance and will result in abatement/withholding of your Housing Assistance Payments.

The training sessions are conducted by PHA staff and will help owners understand HCV program regulations and PHA policies. It covers how the HCV program works, your rights and responsibilities as a participating property owner and how you can effectively conduct business with PHA.



OWNER CONTACT AND RESOURCE INFORMATION

PHA WEBSITE: The following online resources can be accessed directly from the PHA website at www.pha.phila.gov

- **Landlord Data Center:** The landlord data center can be accessed from PHA's home page or by selecting the option Housing Choice Voucher Program from the menu on the left side of the home page. Follow the prompts to Landlord Data Center. Only landlords registered with PHA will have full access to the data center.
- **Landlord Information:** Additional landlord information can be accessed by selecting "Housing", then select "Housing Choice Voucher", then from the menu on the left side of the page select "Landlord Information".
- **Facebook:** PHA has a Facebook page for HCV Landlords. The link to the HCV Landlord Facebook page can be found by selecting "Housing", then select "Housing Choice voucher", then select "Landlord Information". On the right side of the screen is a Facebook link which will bring you to the HCV Landlord page on Facebook.

PA HOUSING SEARCH: Landlords can list available units at www.pahousingsearch.com. PA Housing Search is a property search and listing service which is provided free of charge. The website also includes helpful tools such as an affordability calculator, rental checklist and information about renter's rights and responsibilities. The contact numbers for PA Housing Search are included below.

- Toll Free Number: 1-877-428-8844
- Fax Number: 704-334-0779

E-MAIL

- Questions may be submitted via email to PHA at hcvlandlords@pha.phila.gov.

TELEPHONE

- Owners can call Owner Services at 215-684-5596.

EMPLOYER IDENTIFICATION NUMBER (EIN) VERIFICATION

- Contact the Internal Revenue Service (IRS) at 1-800-829-4933 and request LTR-147C.



OWNER CERTIFICATION REQUIREMENTS

PHA will conduct owner certifications for new owners prior to approving tenancy. The list below includes PHA's owner requirements. Please note that these requirements are consistent with maintaining PHA, local and HUD requirements for the HCV program. PHA will verify that the owner:

- Has attended at least one Owner Briefing Session and Owner Certification Training;
- Has a current valid rental license;
- Is current on all State and local taxes, fines, assessments and/or payment agreements related to real estate taxes;
- Is current on all utility payments;
- Is current on any existing payment agreements for outstanding city tax and/or utility payment obligations. If no payment agreement is in effect and there are outstanding city tax and/or utility payment obligations, the owner will be required to make payment in full or establish a payment agreement in order to receive consideration for a lease;
- Has verified ownership by producing a copy of the Deed of Record or a HUD 1 Settlement Statement, provided that the owner name is an exact match;
- Has provided a verified Employer Identification Number or verified Social Security Number;
- Has provided a valid government issued photo identification and presents such at lease execution;
- Agrees to Direct Deposit of Housing Assistance Payments;
- Has an accredited/certified real estate property manager if the owner's primary residence or office is more than 25 miles outside of Philadelphia,
- Has provided a property management agreement if a property management company, agent or representative is used to oversee the property and a valid government issued photo identification for the agent;
- Houses purchased through the Sheriff's Department require a decree acknowledging the cost and payment including taxes at the time of settlement; and
- PHA will not approve the assisted tenancy if PHA has been informed that the owner has been debarred, suspended, or subject to a limited denial of participation under 24 C.F.R. part 24.
- Completes the Lead-Based Paint/Hazard Disclosure included in PHA's model Lease Agreement, disclosing the presence of known lead-based paint and lead-based paint hazards in housing built before 1978.

OWNER TAX CHECK AND RENTAL LICENSE REQUIREMENT

Owners who do not comply with program requirements will be given ten (10) business days from the date of notification to provide proof that the open items/debts are completed/satisfied. Failure to adjudicate these matters may cause your property to be denied acceptance into the program or may result in termination from the program.

If a City Revenue Check reveals that you owe money related to fines, state or local taxes, assessments, utilities and/or related payment agreements and/or that you do not have a rental license, or that your rental license is expired, then you may be disapproved for participation or terminated from the program.

PHA may abate or place a hold on Housing Assistance Payments or terminate the HAP contract if regular owner certification requirements are not satisfied.



BASIC OWNER RESPONSIBILITIES

The basic owner responsibilities in the HCV program are outlined in the regulations and include the following:

- Perform all of the owner's obligations under the Housing Assistance Payments (HAP) contract, the HUD Tenancy Addendum and the lease. If there is a conflict between the lease and the HAP/HUD Tenancy Addendum, the HAP/HUD Tenancy Addendum prevails;
- Have PHA approval before moving a tenant into the unit;
- Maintain the unit in accordance with the Housing Quality Standards (HQS), including performance of ordinary and extraordinary maintenance;
- Comply with equal opportunity requirements;
- Prepare and furnish to PHA information required under the HAP contract;
- Collect from the family any security deposit, the tenant's contribution to rent (the part of rent to owner not covered by the housing assistance payment from PHA), and any charges for unit damage by the family;
- Enforce tenant obligations under the dwelling lease;
- Make modifications to a dwelling unit occupied or to be occupied by a disabled person;
- Provide valid rental licenses on an annual basis;
- Remain current on all city, state, and local taxes, fines, assessments and/or payment agreements related to real estate taxes; and
- Comply with the Violence Against Women Reauthorization Act of 2005 (VAWA) when screening and terminating tenants.
- In accordance with applicable fair housing laws and other requirements, owners are responsible for screening tenants prior to occupancy;
- Agree to a two year initial lease agreement and an approved contract rent;
- Provide a letter of good standing for existing tenants who request to move from existing units.



INFORMATION ON RENT

Reasonable Rent:

Before entering into a Housing Assistance Payments Contract with an owner, PHA must ensure that the rents charged by owners to HCV participants are reasonable. PHA will compare the rent for the voucher unit to rents for similar unassisted units in the marketplace. No HAP contract can be approved until PHA has determined that the rent for the unit is reasonable. A reasonable rent is one that does not exceed the rent charged for comparable, unassisted units in the same market area. Owners are also prohibited from charging more for assisted units than for comparable unassisted units on the premises.

Reasonable Rent Determinations:

PHA will conduct a reasonable rent determination before entering into a HAP contract with an owner, before any increase in rent is approved and at other times to ensure that the rent charged to HCV participants is comparable to rents charged for comparable unassisted units.

Rent Changes:

Initial rents remain in effect for a two-year period. Owner requests will be accepted for consideration after the initial two year lease term and once every two years thereafter. The rent change will be consistent with the tenant's two year recertification anniversary date. Owners must submit rent change requests to PHA 90 to 120 days prior to the tenant's recertification effective date, using the form entitled "Request for Rent Increase."

PHA may impose rent freezes or caps on rent increases from time to time to maintain financial budgetary requirements and to respond to the changing market of rents and affordability. Additionally, PHA may apply across the board rent increases to respond to changing market conditions.

All rent increases will be reviewed for Rent Reasonableness prior to approval. If the requested rent is not approvable after application of the reasonable rent test, the following options apply:

- PHA will attempt to negotiate a lower, approvable rent with the owner;
- If an approvable rent is not negotiated between the owner and PHA, PHA will provide the participant with notice that the lease and HAP contract will be terminated. The participant will be issued a family packet to locate a new unit; or
- The participant may continue to lease in place without HCV program rent assistance and PHA will terminate the Housing Assistance Payments Contract with the owner.



INFORMATION ON HOUSING QUALITY STANDARDS

The goal of the Housing Choice Voucher Program is to provide “decent, safe and sanitary” housing at an affordable cost to low-income families. To accomplish this goal, program regulations set forth basic housing quality standards (HQS) which all units must meet before assistance can be paid on behalf of a family and at least annually throughout the term of the assisted tenancy. Units must fully comply with HQS standards at all times during the lease period. HQS defines “standard housing” and establishes the minimum criteria necessary for the health and safety of program participants.

It is highly recommended that before scheduling an inspection, owners conduct their own inspection, take notes on needed repairs and proceed with corrective action. The attached Rent Ready Checklist form provides a generalized checklist to determine a rent ready condition for a unit. Also attached is a list of HQS deficiencies which are the common causes for failed HQS inspections. Please note that for existing units on the program, the tenant is required to provide access to the Inspector for all HQS inspections. The information below highlights the important aspects of the inspection process.

Initial Inspection:

A Unit for occupancy must be inspected before the family can move in regardless of the date of the previous inspection. The initial HQS inspection is conducted with the owner before the lease and HAP Contract are signed. If a unit does not comply with HQS requirements within the PHA specified time frame, PHA may cancel the tenancy approval and instruct the family to search for a new unit. Under no circumstances is the family authorized to move in without receiving approval from PHA's Leasing Department. A family moving in without appropriate authorization will be responsible for making the total rent payment. The owner will have no recourse against PHA for paying of rent for any period of time not covered by the HAP Contract.

Annual Inspections:

On an annual basis, PHA will conduct an HQS inspection to ensure that the unit conditions are in compliance with housing quality standards. The annual inspection process includes scheduling the inspection, conducting the inspection, enforcing HQS requirements and when necessary, taking action to abate payments and terminate HAP contracts and program assistance. All life-threatening deficiencies must be corrected within 24 hours of inspection and all other cited HQS deficiencies must be corrected no more than 30 calendar days from the inspection unless PHA approves an extension. For HQS deficiencies that are the responsibility of the tenant and are not corrected within the prescribed time frames, PHA will take prompt and vigorous action to enforce family obligations and program requirements. Owners are encouraged to conduct their own inspections prior to the annual inspection to make necessary repairs and reduce the risk of abated payments.

Emergency Conditions:

Emergency conditions are those violations that pose an immediate threat to the life, health or safety of tenants or that are related to fire safety hazards. When emergency conditions are identified, PHA staff will immediately notify both the owner and tenant and will specify which part is responsible for correcting the violation. The corrective actions specified in the notice must be taken within the required time period per PHA's notice. If life threatening defects are not corrected within 24 hours, the housing assistance payment will be suspended and the HAP Contract terminated.

Quality Control Inspection:

PHA has a public responsibility to ensure that units receiving Housing Choice Voucher Program assistance are safe, sanitary and decent as determined by the Housing Choice Voucher Quality Standards. HUD requires PHA to monitor its housing quality program through quality control inspections. To meet this objective, the housing authority randomly samples units that were inspected within the preceding three months. Therefore, it is quite possible for any unit to be inspected within thirty to ninety days of the last inspection.

Reinspections:

If your unit fails HQS inspection, as soon as the necessary repairs are completed it is very important that you contact PHA to let us know that the unit is ready for reinspection. Again, if you have questions about the content of an HQS Inspection Report, call as soon as possible and please, do so before any deadline. In the long run, you will discover that keeping in touch with the PHA staff saves you time and money.

Housing Quality Standards Inspection Report:

Regardless of the type of inspection, following the inspection, PHA will provide you with an HQS Inspection Report. This report will list the deficiencies and designate a deadline for their correction, as well as items that are "inconclusive". Inconclusive means that additional information is needed in order to determine whether the item is or is not in compliance with housing quality standards. It is the owner's responsibility to contact the HCV Program office once the necessary repairs have been completed. If you have a question regarding any noted deficiency, please contact PHA upon receipt of HQS inspection report. A PHA representative will be happy to discuss the items with you.



RENT READY CHECKLIST

Families want to move in as quickly as possible. As an owner it is important to minimize vacancy turnover time so that once a family selects the unit, move in can shortly follow. PHA has developed the following checklist as a guide to assist Owners in preparing units for Housing Quality Standard Inspections. This list is not a comprehensive listing of all HQS requirements, but it will provide you with an overview of the general HQS requirements. City of Philadelphia and other applicable codes must be followed.

1. All utilities on and operating safely in owner's name.
2. Roof, gutters, fascia boards, foundation and exterior walls structurally sound and weather tight.
3. Windows and exterior doors function properly, weather tight and lockable.
4. Bathroom doors must lock, bedroom doors are not required to lock.
5. Stairs, porches and rails must be structurally sound.
6. Handrails for stairs and guardrails for porches, if required. (Generally stairs with four or more steps require handrails. Porches 30 inches above ground require guardrails.)
7. Properly installed functioning smoke detectors on each level of the dwelling unit positioned for maximum effectiveness in warning of fire. Multifamily buildings of three or more units must have a functioning approved fire alarm system as per Philadelphia City Code.
8. Properly installed functioning carbon monoxide detectors.
9. Adequate heat to all rooms used for living.
10. Water heater properly installed and operable. Hot water tank must have an extension pipe on the blow-off valve that extends no more than 12 inches from ground level.
11. All plumbing properly installed, leak free and vented as required.
12. Approved disposal provided.
13. Site and interior of house free of garbage, debris and infestation.
14. Unit must be vacant and free of any owner possessions. No storage of any kind including automobiles and furniture.
15. Stove and refrigerator (if owner supplied) must function properly and safely.
16. All interior walls, floors and ceilings are safe, structurally sound and weather tight.
17. All painted surfaces are free from peeling, chipping, scaling and loose paint.
18. Safe and sanitary conditions throughout the unit.
19. Adequate and properly functioning electrical outlets, switches and fixtures provided throughout the unit. All outlets and switches must have cover plates.



COMMON INSPECTIONS VIOLATIONS

At the time of inspection, the unit should be “move-in” ready. Provided below is a list of common inspections violations you may wish to review. If any of these violations are observed during the inspection, the unit may fail.

Other Hazards

- Cellar – Remove and replace unsafe structural elements
- Cellar – Remove unsafe equipment
- Cellar – Discontinue the storage of combustible materials
- The unit is unfit for human habitation, being referred to License & Inspections

Exterior Surfaces

- Maintain the premises free of weeds
- Grade premises to prevent accumulation of water
- Repair detached garage
- Remove inoperable vehicle(s)
- Repair leaking deck 2nd floor
- Replace or repair defective or missing drip edge/front/side/rear
- Repair defective thresholds

Sewer Conditions

- Remove obstruction from building drainage system
- Replace missing clean out plug
- Replace leaking sections of soil

Tub or Shower

- Seal joint between tub and wall
- Repair or replace leaking ballcock to prevent discharge to exterior of flush tank
- Provide tub/shower walls and partitions of water-resistant material
- Repair or replace leaking flush elbow on toilet
- Reset and secure loose or leaking toilet seat
- Repair or replace defective flushing mechanism on toilet

Wall & Ceiling Condition

- Remove or replace loose wallpaper

Other Interior Hazards

- Discontinue use of basement for sleeping purposes

Electrical Hazards

- Install additional wall mounted receptacles, of the ground type
- Provide at least one grounded type receptacle in laundry area
- Provide at least a 20-ampere circuit to serve the power load
- Provide individual branch circuits as required to comply with the electrical code

- Install fuses or circuit breaker of correct ampere rating

Interior Stairs and Halls

- Provide at least one light over each entrance from the street and in prominent areas
- Provide at least one light on each floor.

Water Heater

- Supply water heater with combustion air to prevent incomplete combustion
- Relocate water heater from the bathroom/bedroom to prevent asphyxiation
- Provide a uniform upward slope on water heater smoke pipe
- Install water heater smoke pipe in diameter to vent outlet or collar on water heater
- Provide an approved chimney for water heater
- Seal opening around water heater smoke pipe with sound material
- Install an approved draft-diverted water heater
- Replace defective smoke pipe on water heater with sound material

Safety of Heating Equipment

- Repair or replace defective combustion chamber/flue passages of furnace boiler
- Repair or replace leaking steam/hot water boiler
- Remove rusted through or defective smoke pipe to inner face of chimney flue lining
- Repair or replace leaking steam/hot water boiler

Adequacy of Heating Equipment

- Remove obstruction from heat/return registrants
- Replace missing sections of heat/return air ducts
- Remove obstruction and debris from chimney
- Seal unused openings in chimney with non-combustible materials

Floor Condition

- Provide floor surface in bathroom that is substantially impervious to water

Fire Exits

- Remove ice and snow from exterior stairway and/or fire escapes
- Remove the accumulation of rubbish, garbage or other materials from stairway
- Repair or replace hardware of fire door
- Provide safe, continuous and unobstructed means of egress from unit



RE-ASSIGNMENT OF HOUSING ASSISTANCE PAYMENT (HAP) CONTRACT

Date: _____

Vendor ID: _____

For value received, the receipt of which is hereby acknowledged and intending to be legally bound hereby, the undersigned jointly and severally, hereby bargains, sells, assigns and transfers to:

_____ (Assignee), its successors and assigns all monies due or to become due under and all right, title, interest and remedies and obligations in and under the Housing Assistance Payment Contracts for the attached list of units, between the undersigned and the Philadelphia Housing Authority, as Obligor, including the right to collect and retain monies due thereon.

All Parties hereby acknowledge the terms of this Assignment and obligations incurred by the Assignee as a result of this Assignment. Effective date of Assignment: _____.

To be completed by Assignee (new owner/agent):

Assignee / Payee

Business Address

City State Zip

Social Security Number or Federal Tax ID

Telephone Number

Assignee Signature Date

To be completed by Assignor (previous owner/agent):

Assignor

Business Address

City State Zip

Social Security Number or Federal Tax ID

Telephone Number

Assignor Signature Date

PHA cannot make any payments without third party verification of your Social Security Number or Federal Tax ID. For more information, see the Change in Ownership Checklist.

To be completed by Notary Public:

State of _____

County of _____

Subscribed and sworn to me this _____ day of _____

Signature of Notary Public

To be completed by PHA

Reviewed and approved by Philadelphia Housing Authority on _____
Date

Signature of PHA Official

Name of PHA Official (Printed)



ASSIGNMENT OF TENANT INFORMATION

On the following table, please enter the information for the head of household of each existing family that occupies an HCV-assisted unit undergoing a transfer of ownership.

TENANT NAME	ADDRESS	CLIENT #	CONTRACT DATE

Signature of Assignee (new owner/agent)

Date

Signature of Assignor (previous owner/agent)

Date

W-9 FORM

Form **W-9**
(Rev. December 2011)
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.	Name (as shown on your income tax return)	
	Business name/disregarded entity name, if different from above	
	Check appropriate box for federal tax classification: ☐ Individual/sole proprietor ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate ☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ ☐ Other (see instructions) ▶ _____	
	☐ Exempt payee	
	Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
City, state, and ZIP code		
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 the "Name" line to avoid backup withholding. For individuals, this is 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 <i>How to get a TIN</i> on page 3. Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.	<table border="1"><tr><td colspan="9">Social security number</td></tr><tr><td></td><td></td><td></td><td></td><td>-</td><td></td><td></td><td></td><td></td></tr></table> <table border="1"><tr><td colspan="9">Employer identification number</td></tr><tr><td></td><td></td><td></td><td></td><td>-</td><td></td><td></td><td></td><td></td></tr></table>	Social security number													-					Employer identification number													-				
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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). 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 4.	<table border="1"><tr><td>Signature of U.S. person ▶</td><td>Date ▶</td></tr></table>	Signature of U.S. person ▶	Date ▶
Signature of U.S. person ▶	Date ▶		

General Instructions Section references are to the Internal Revenue Code unless otherwise noted. Purpose of Form A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA. Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to: 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.	Note. If 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 on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the 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 withholding on your share of partnership income.
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The person who gives 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 is in the following cases:

- The U.S. owner of a disregarded entity and not the entity,
- The U.S. grantor or other owner of a grantor trust and not the trust, and
- The U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person, do not use Form W-9. Instead, use the appropriate Form W-8 (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 not subject to backup withholding, give the requester the appropriate completed Form W-8.

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS a percentage 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, 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 the instructions below and the separate Instructions for the Requester of Form W-9.

Also see *Special rules for partnerships* on page 1.

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

Name

If you are an individual, you must generally enter the name shown on your income tax return. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle, the name of the person or entity whose number you entered in Part I of the form.

Sole proprietor. Enter your individual name as shown on your income tax return on the "Name" line. You may enter your business, trade, or "doing business as (DBA)" name on the "Business name/disregarded entity name" line.

Partnership, C Corporation, or S Corporation. Enter the entity's name on the "Name" line and any business, trade, or "doing business as (DBA) name" on the "Business name/disregarded entity name" line.

Disregarded entity. Enter the owner's name on the "Name" line. The name of the entity entered on the "Name" line should never be a disregarded entity. The name on the "Name" line must be the name shown on the income tax return on which the income will be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a domestic owner, the domestic owner's name is required to be provided on the "Name" line. 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 the "Business name/disregarded entity name" line. If the owner of the disregarded entity is a foreign person, you must complete an appropriate Form W-8.

Note. Check the appropriate box for the federal tax classification of the person whose name is entered on the "Name" line (Individual/sole proprietor, Partnership, C Corporation, S Corporation, Trust/estate).

Limited Liability Company (LLC). If the person identified on the "Name" line is an LLC, check the "Limited liability company" box only and enter the appropriate code for the tax classification in the space provided. If you are an LLC that is treated as a partnership for federal tax purposes, enter "P" for partnership. If you are an LLC that has filed a Form 8832 or a Form 2553 to be taxed as a corporation, enter "C" for C corporation or "S" for S corporation. If you are an LLC that is disregarded as an entity separate from its owner under Regulation section 301.7701-3 (except for employment and excise tax), do not check the LLC box unless the owner of the LLC (required to be identified on the "Name" line) is another LLC that is not disregarded for federal tax purposes. If the LLC is disregarded as an entity separate from its owner, enter the appropriate tax classification of the owner identified on the "Name" line.

Other entities. Enter your business name as shown on required federal tax documents on the "Name" line. 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 the "Business name/disregarded entity name" line.

Exempt Payee

If you are exempt from backup withholding, enter your name as described above and check the appropriate box for your status, then check the "Exempt payee" box in the line following the "Business name/disregarded entity name," sign and date the form.

Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends.

Note. If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

The following payees are exempt from backup withholding:

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 possession of the United States, or any of their political subdivisions or instrumentalities,
4. A foreign government or any of its political subdivisions, agencies, or instrumentalities, or
5. An international organization or any of its agencies or instrumentalities.

Other payees that may be exempt from backup withholding include:

6. A corporation,
7. A foreign central bank of issue,
8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States,
9. A futures commission merchant registered with the Commodity Futures Trading Commission,
10. A real estate investment trust,
11. An entity registered at all times during the tax year under the Investment Company Act of 1940,
12. A common trust fund operated by a bank under section 584(a),
13. A financial institution,
14. A middleman known in the investment community as a nominee or custodian, or
15. 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 15.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 9
Broker transactions	Exempt payees 1 through 5 and 7 through 13. Also, C corporations.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 7 ²

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, and payments for services paid by a federal executive agency.

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 page 2), 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 Social Security Administration 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, 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 domestic 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, below, and items 4 and 5 on page 4 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 the "Name" line must sign. Exempt payees, see *Exempt Payee* on page 3.

Signature requirements. Complete the certification as indicated in items 1 through 3, below, and items 4 and 5 on page 4.

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 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) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee ³ 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 Regulation section 1.671-4(b)(2)(i)(A))	The grantor ⁴
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 Regulation 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 1.

***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, social security number (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 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. 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.



OWNER AUTHORIZATION FOR DIRECT DEPOSIT OF HOUSING ASSISTANCE PAYMENTS

Owner Name: _____ Vendor ID: _____

Unit Information

Unit Information: _____
Street Apt # City State Zip

Please Select One:

- ☐ **No Change** Please check this box only if this unit has previously been part of the HCV program and there are no banking updates.
- ☐ **Update** Please check this box if this unit has previously been part of the HCV program and you would like to update your banking information for all units recorded under this Federal Tax ID, (If checked, complete information below).
- ☐ **Add** Please check this box to add banking information if this unit is new to the HCV program, (If checked, complete information below).

Bank Account Information

Do not fill out this section if there is no change in Direct Deposit information.

Payee Name: _____ Telephone: _____

I HEREBY AUTHORIZE the Philadelphia Housing Authority to initiate credit entries to my account.

Select One: ☐ Checking ☐ Savings

Please indicate below the Financial Institution where you wish the Housing Authority Payments to be deposited:

Name of Financial Institution: _____

City: _____ State: _____

Routing Number: _____ Account Number: _____

Please attach a copy of a valid government-issued photo ID and a voided check (or a letter from the bank, on their letterhead, with the routing number, your account name, and account number) to this form.

Authorization Confirmation

THIS AUTHORIZATION IS TO REMAIN IN FULL FORCE AND EFFECT UNTIL THE PHILADELPHIA HOUSING AUTHORITY HAS RECEIVED WRITTEN NOTIFICATION FROM THE OWNER/AGENT OF ITS TERMINATION IN SUCH TIME AND IN SUCH MANNER AS TO AFFORD THE PHILADELPHIA HOUSING AUTHORITY AND THE FINANCIAL INSTITUTION A REASONABLE OPPORTUNITY TO ACT ON IT.

Owner Name: _____ Tax ID #: _____

Date: _____ Signature: _____

VALID IDENTIFICATION IS REQUIRED TO MAKE DIRECT DEPOSIT CHANGE
YOU MUST VERIFY THE ROUTING NUMBER WITH YOUR BANK PRIOR TO SUBMITTING FOR PROCESSING



AGENT AUTHORIZATION

If there is an existing Agent Authorization or Management Agreement in place for this unit, please attach to the Leasing Packet. If there is not an Agent Authorization or Management Agreement in place, this authorization is to be completed by the legal owner of the designated property when an individual or entity, other than the owner, will be managing the property. Please keep a copy of this authorization on file.

Property Address: _____
Street Apt # City State Zip

Applicant Name: _____

AUTHORIZATION

I, _____, hereby authorize
(Owner's Name)
_____, known as my Agent,
(Agent's Name)

to conduct the following business with the Philadelphia Housing Authority (PHA) on my behalf for the above captioned unit.

Please indicate the agent's authorized responsibilities:

Contract with PHA and applicant (i.e. negotiate rent, execute applicant lease and HAP contract)	☐ Yes	☐ No
Receive Housing Assistance Payment (HAP) and applicant rental payments	☐ Yes	☐ No
Grant access to the rental unit	☐ Yes	☐ No
Access contract and payment information	☐ Yes	☐ No
Maintain the unit and is responsible for repairs and inspections	☐ Yes	☐ No
Inform owner of obligations under 42 U.S.C. 4852d and is responsible for ensuring compliance	☐ Yes	☐ No

AGENT CONTACT INFORMATION

Contact information for my Agent is as follows:

Company Name: _____

Contact Name: _____

Address: _____

Phone Number: _____ Fax Number: _____

E-Mail Address: _____

If the Agent's responsibilities are described in a separate agreement, I will provide a copy of that document and any amendments thereto to PHA. I acknowledge that the appointment of the Agent does not in any way abridge, negate, modify or otherwise eliminate my/our responsibilities and requirements under the Housing Assistance Payments (HAP) Contract with PHA and that I am responsible for ensuring that the Agent and Property comply in all respects with such responsibilities and requirements.

Signature of Legal Owner

Date

Signature of Agent

Date



CHANGE OF OWNERSHIP CHECKLIST

The following documents are required before PHA will reassign an existing Housing Assistance Payment (HAP) contract to a new property owner. Please check off each document as it is completed and be sure to return ALL of the required documents to PHA in the order below, otherwise payment may be delayed.

IMPORTANT NOTE: If you own or are an officer of a Corporation or LLC you must provide verification that you are authorized to sign documents on behalf of the organization. Such verification may include but not be limited to inclusion of your name on the EIN document, HUD One Settlement Statement, Deed, Charter of Incorporation, Partnership Agreement or your position clearly stated on the company website

Title of Document	Owner or Agent
Re-Assignment of Housing Assistance Payment Contract	☐
Assignment of Tenant Information	☐
Authorization for Direct Deposit of Housing Assistance Payments (completed by the Owner or Agent)	☐
Agent Authorization completed by the Owner (if applicable)	☐
Certified Agent Contract (if applicable)	☐
W-9 Form (completed for the Payee Only)	☐
Valid, government-issued photo ID for Owner and Agent (if applicable)	☐
Third-Party Verification of the payee's SS number using a SS Card, letter from the SSA, or letter from the IRS OR third-Party Verification of the payee's business name and EIN using a letter from the IRS (IRS at 1-800-829-4933; Request LTR-147C)	☐
Current Rental License	☐
A copy of the Deed of Records (all pages) obtained from City Hall, Room 154 OR HUD 1 Settlement Sheet OR Bureau of Real Estate Taxes Report	☐

PHA Use Only

Owner is current on all taxes for the subject property? ☐ Yes ☐ No

Owner has IREM or PHA Owner Training Certification? ☐ Yes ☐ No

Approved by: _____ Date: _____

