



PHILADELPHIA HOUSING AUTHORITY

OPENING DOORS TO OPPORTUNITIES



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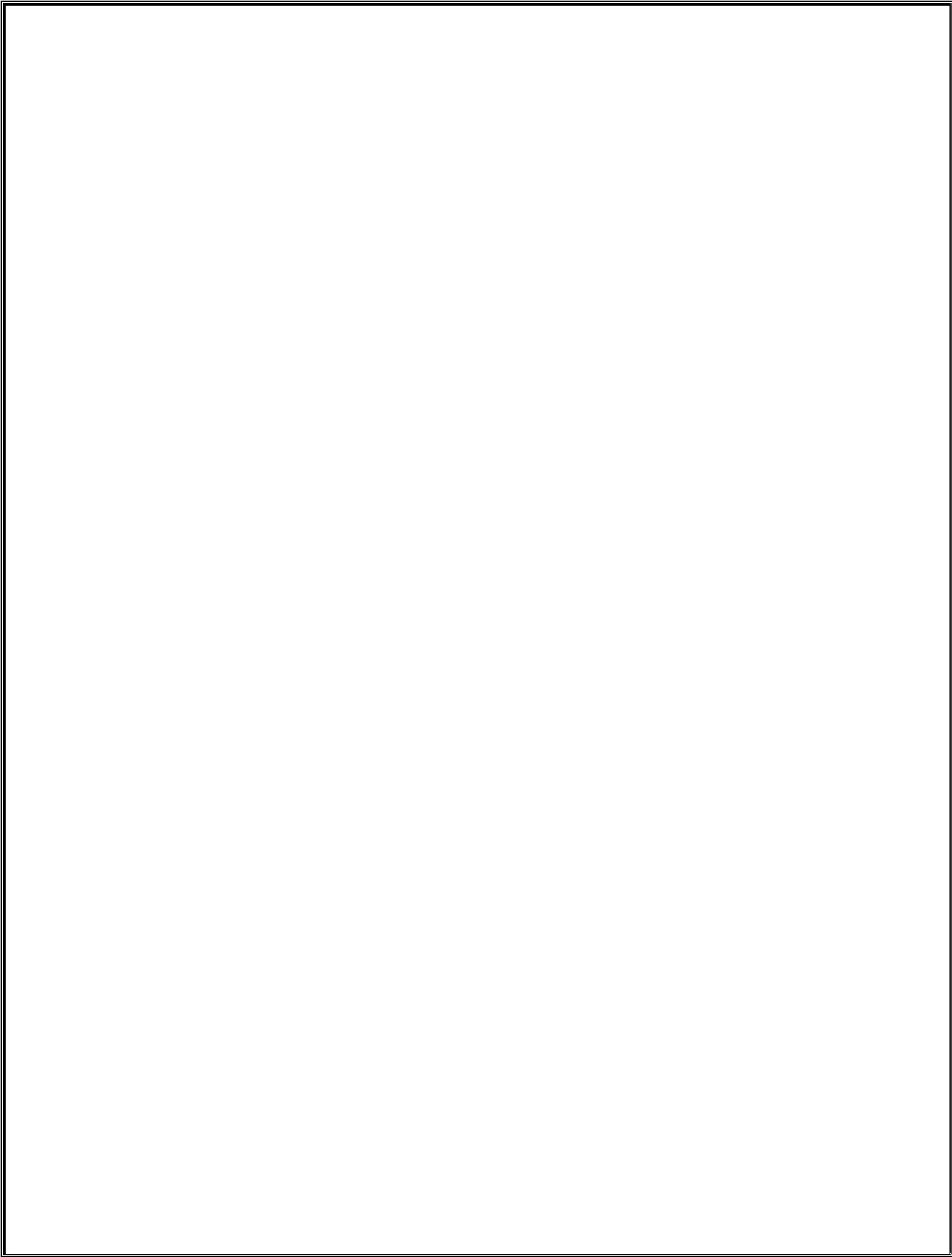




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INTRODUCTION

Your participation in and satisfaction with Philadelphia Housing Authority's (PHA's) Housing Choice Voucher Program is important! The purpose of this RFTA Instruction Guide is to help you navigate the leasing process and successfully submit all of the required documentation with the Request for Tenancy Approval ("RFTA"). The Philadelphia Housing Authority (PHA), landlord (referred to as the "owner" in this document), and applicant/client (referred to as the "tenant" in this document), each have different roles and responsibilities in the leasing process. This guide contains information on tenant and owner responsibilities as well as forms that need to be completed before a unit can be approved. You should review the entire guide, not only the sections which apply to you.

Note that an incomplete Request for Tenancy Approval ("RFTA") will not be accepted and attempting to submit an incomplete RFTA will delay the leasing process. Please read this guide carefully and if you have any questions regarding the leasing process, please contact PHA's Owner Services Department at (215) 684-5596 or via email at hcvlandlords@pha.phila.gov. You can also find more information on PHA's website at <http://www.pha.phila.gov/housing/housing-choice-voucher.aspx>. Thank you!

Once the completed RFTA has been accepted, PHA's Housing Choice Voucher Program will:

Schedule and complete an inspection of the unit;

Complete a rent reasonableness determination if/when the unit passes inspection;

Prepare a Lease and Housing Assistance Payment Contract; and

Schedule and complete Lease and HAP contract execution at PHA's HCV office.

Please note that if the unit does not pass the Housing Quality Standards inspection, and/or if the owner's requested rent is not reasonable, the unit will not be approved. If the unit is not approved, PHA will notify the tenant to start a search for a new unit.

DELIVERY INSTRUCTIONS

The completed Request for Tenancy Approval (RFTA) must be delivered in person to the Philadelphia Housing Authority's Housing Choice Voucher Office (by the tenant or by the owner) between the hours of 8am and 5pm Monday through Friday. Please note that **PHA cannot move forward until the RFTA is completed in its entirety.**

Housing Choice Voucher Office
2850 Germantown Avenue
Philadelphia, PA 19133
8am-5pm Monday –Friday



INFORMATION FOR TENANTS

As part of the leasing process, PHA has established tenant requirements that must be followed. Please note that failure to adhere to established policies and procedures may result in delays and/or disapproval of your unit. If you have any questions regarding the leasing process, please contact Leasing at (215)684-3109 or email clientservices@pha.phila.gov.

You can also visit our website <http://www.pha.phila.gov/housing/housing-choice-voucher.aspx>

IMPORTANT INFORMATION REGARDING MOVES & CHANGES IN INCOME

Prior to lease-up, tenants will be required to certify their current income. Once the move is completed, PHA WILL NOT process an interim recertifications for reductions in income when the reduced income was in effect at the time of lease-up. What this means is that tenants must ensure that they are providing current income information prior to the date of lease-up or PHA may be force to cancel your lease signing and will NOT change calculations after the leased is signed.

RENT BURDEN

When a family initially leases a unit and the gross rent of the unit exceeds the applicable payment standard for the family, the dwelling unit rent must be at a level where the family's share of rent does not exceeds 40% percent of the family's monthly income or they will be disapproved for the unit.

REQUIRED FORMS FOR TENANTS

Tenants are required to sign the documents outlined below.

1. The original voucher signed and dated by both the Head of Household and a PHA official.
2. Completed Request for Tenancy Approval (RFTA); including signing the Lead Based Tenant Certification



INFORMATION FOR OWNERS

Thank you for your interest in the Philadelphia Housing Authority's Housing Choice Voucher Program. As part of the leasing process, PHA has established owner requirements that must be followed. Please note that failure to adhere to established policies and procedures might result in delays and/or disapproval of your unit.

OWNER CONTACT AND RESOURCE INFORMATION

If you have any questions regarding the leasing process, please contact PHA's Owner Services Department **(215) 684-5596** or via email at hcvlandlords@pha.phila.gov Thank you.

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 with leased units on the program 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.

Go Section 8. Advertise your available units online at www.gosection8.com

E-MAIL

Questions may be submitted via email to PHA at hcvlandlords@pha.phila.gov.
Questions regarding Inspections may be submitted via email to hcvinspections@pha.pha.gov

TELEPHONE

Owners can contact Owner Services with any questions at (215) 684-5596
Owners can contact the Inspections Department at (215) 684-3860

EMPLOYER IDENTIFICATION NUMBER (EIN) VERIFICATION

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



OWNER CERTIFICATION REQUIREMENTS

PHA will conduct owner certifications for owners prior to approving an HCV program tenancy. Owners must attend an Owner Briefing Session and Owner Certification Training prior to being certified as an owner in PHA's HCV program. PHA will confirm that owners are current on property taxes and have an updated rental license. Finally, owners must provide required documents, as well as sign certain required forms. 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.

Outlined below are PHA's owner certification requirements. Please note that these requirements are consistent with maintaining PHA, local and HUD requirements for the HCV program.

OWNER BRIEFING SESSION

If you are a new owner to the Housing Choice Voucher Program, you must attend the Owner Briefing Session. Attendance at an Owner Briefing Session must be completed before a landlord can list a property, schedule a Housing Quality Inspection or enter into a HAP contract. Additionally, if you have not completed Owner Certification Training, you must sign up and attend this training session as a condition for participation in the HCV program (further information below)

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. No one will be admitted to the briefing session after 6:15pm.

OWNER CERTIFICATION TRAINING

The second step to becoming an HCV landlord is to sign up and complete 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 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.

*Current HCV owners are welcome to attend the Owner Certification for a refresher course on HCV program regulation and PHA policies.



OTHER OWNER REQUIREMENTS

In addition to the owner certification requirements, owners are required to:

Agree to Direct Deposit of Housing Assistance Payments;

Have a certified property manager if the owner's primary residence or office is more than 25 miles outside of Philadelphia,

Have 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 and a completed **Agent Authorization Form**.

Complete the Lead-Based Paint/Hazard Disclosure included in PHA's RFTA and PHA's Lease Agreement, disclosing the presence of known lead-based paint and lead-based paint hazards in housing built before 1978;

Provide a decree acknowledging the cost and payment including taxes at the time of settlement for homes purchased through the Sheriff's Department.

Provide a current **email address**

Provide current contact information at all times during the length of the HAP contract



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 PHA Lease Agreement

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 2013 (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.



IMPORTANT NOTICE TO OWNERS AND TENANTS

Submission of the RFTA

PHA will not accept any Request for Tenancy Approvals (RFTAs) unless complete and required forms and/or documents have been completed and executed. Your RFTA will be refused until all tenant and owner certifications and submissions are complete.

Illegal Side Payments

Except for the rent to owner, owners may not charge any additional amounts and/or receive any payments or other consideration (from the family, the PHA, HUD, or any other public or private source) for rental of the contract unit during the HAP contract term. Owners charging tenants illegal side payments are considered to be in breach of the HAP contract. PHA may pursue recovery of overpayments, suspension of housing assistance payments, abatement or other reduction of housing assistance payments, termination of housing assistance payments, and termination of the HAP contract.




Client Information should match the Voucher provided by the Client

PROPOSED UNIT

*Enter the address information for the proposed unit including:

- Number of bedrooms unit
- Year the unit was built
- Proposed Contract rent the owner is requesting
- Security Deposit requested (cannot exceed two months of the requested rent)
- Date Unit will be ready for PHA inspection
- Unit type

		2850 Germantown Ave, Philadelphia, PA 19133, 215-684-4000 www.pha.phila.gov	
REQUEST FOR TENANCY APPROVAL HOUSING CHOICE VOUCHER PROGRAM			
Client Name:		Client ID:	Voucher Size:
Instructions: Complete this form in entirety. Print clearly and legibly. Both the owner and the tenant must sign and date all applicable Certification sections of this RFTA.			
PROPOSED UNIT			
Street Address		Unit/Apartment #	
City Philadelphia		State PA	Zip Code
Number of Bedrooms	Year Built	Proposed Contract Rent \$	Security Deposit \$
Date Unit Ready for Inspection*			
UNIT TYPE: (check one) <input type="checkbox"/> Single-Family, Detached <input type="checkbox"/> Duplex <input type="checkbox"/> Semi-Detached/Twin <input type="checkbox"/> Inner Row/Row House <input type="checkbox"/> Low/Midrise <input type="checkbox"/> High-Rise Apartment (5+ stories) <input type="checkbox"/> Tri-Plex <input type="checkbox"/> 4-Plex			



UTILITY FUEL TYPE & PAYMENT RESPONSIBILITY

1. In the Payment Responsibility column enter an "X" Owner or Tenant responsibility to identify the party responsible for payment of the utility bill.
2. In the Fuel Type column, enter an "X" identify the fuel which powers the utility.
3. Answer the Question regarding whether PGW is the provider of gas heat (if applicable)
4. Answer Yes or No if the owner **WILL** provide a refrigerator for the unit

UTILITY FUEL TYPE & PAYMENT RESPONSIBILITY

Important Note: The owner must have separate meters for any utility for which the tenant is responsible for payment. Any utility that is not separately metered will be the responsibility of the owner.

1. In the Payment Responsibility column enter an "X" Owner or Tenant responsibility to identify the party responsible for payment of the utility bill.
2. In the Fuel Type column, enter an "X" identify the fuel which powers the utility.
3. Answer the Question regarding whether PGW is the provider of gas heat (if applicable)
4. ☐ Yes ☐ No The owner **WILL** provide a refrigerator for the unit

Utility	Payment Responsibility		Fuel Type		
Heat	<input type="checkbox"/> Owner	<input type="checkbox"/> Tenant	<input type="checkbox"/> Gas	<input type="checkbox"/> Electric	<input type="checkbox"/> Oil
Cooking	<input type="checkbox"/> Owner	<input type="checkbox"/> Tenant	<input type="checkbox"/> Gas	<input type="checkbox"/> Electric	<input type="checkbox"/> Oil
Hot Water	<input type="checkbox"/> Owner	<input type="checkbox"/> Tenant	<input type="checkbox"/> Gas	<input type="checkbox"/> Electric	<input type="checkbox"/> Oil
Water	<input type="checkbox"/> Owner	<input type="checkbox"/> Tenant			
Electric	<input type="checkbox"/> Owner	<input type="checkbox"/> Tenant			

If Gas is a fuel type in the unit answer the question below.

☐ Yes ☐ No Philadelphia Gas Works **IS** the provider of the gas heat



HOUSING QUALITY STANDARDS OWNER CERTIFICATION

By checking the Unit HQS Inspection BOX on the RFTA the owner certifies to comply with Housing Quality Standards.

The following items represent basic Housing Quality Standards (HQS) the unit must satisfy to qualify for the Housing Choice Voucher Program. Please ensure your unit is fully compliant with these items:

The unit has a living room, kitchen, and bathroom. The unit has at least one living/sleeping room for every two people in the tenant's family.

The bathroom has a private toilet, sink, and bathtub or shower with hot and cold running water.

The kitchen has a refrigerator (may be supplied by the tenant), stove, sink with hot and cold running water, and adequate storage, preparation and service space.

The bathroom and kitchen have an operable window, skylight, or exhaust fan

The living room and bedroom(s) have a window that can be opened.

The sidewalk, steps, porch, etc. outside the unit are level and free from any tripping hazards.

The walls and ceilings do not bulge, sag, or lean. Floors are level and free from any tripping hazards.

There are no exposed wires or exposed electrical outlets in the unit or building. All electrical outlets are properly wired and properly grounded if applicable.

There are no holes in the walls of the unit or the building.

There are no water stains on the walls or ceiling or other evidence that the roof leaks.

All windows and exterior doors are weatherized.

The unit is adequately heated (68° F in winter).

The unit is clean, in good condition, and ready for occupancy or continued occupancy.

There is no evidence of rats, mice, or other vermin.

All required smoke and CO² detectors are present and operable.

There is an extension pipe and release valve on the hot water heater.

All utilities are connected.

The unit is currently vacant, unless the current tenant is leasing in place.

If the unit is an apartment, there is a private entrance for the unit from the hallway.

If the building has an elevator, it is operable and has all necessary certifications.

There is a handrail wherever there are four or more steps, whether inside or outside the unit.

The unit is currently vacant, unless the current tenant is leasing in place.

If a child under six (6) lives in the unit and the unit was built before January 1, 1978 any deteriorated paint surfaces (i.e. cracking, scaling, chipping, peeling or loose paint) must be stabilized. This includes paint surfaces in the unit, the common areas servicing the unit, and the exterior associated with the unit or common areas.



RENT REASONABLENESS

The owner must certify on the RFTA that the rent requested for the assisted tenant is not more than the rent charged for other unassisted comparable units on the premises. If requested, the owner must give PHA information regarding rents charged for other units on the premises and may submit private market leases with this RFTA.

PHILADELPHIA TAX AND RENTAL LICENSE REQUIREMENT

The owner must certify on the RFTA that the unit has a current valid Philadelphia rental license and that the owner is current on all Philadelphia real estate taxes. The owner also certifies that he/she is current on payment of fines, assessments and/or payment agreements related to Philadelphia real estate taxes.

The owner **MUST** attach a copy of a current Rental License for the unit with the submitted RFTA.

PHA will conduct ongoing checks to confirm that owners on the HCV program are current with Philadelphia taxes, assessments. If a City Revenue Check reveals that as an owner owes any monies related to fines, state or local taxes, assessments, then the owner may be disapproved for participation or terminated from the program. In addition, if the owner has neglected any related payment agreements related to taxes and/or cannot produce a rental license, or the rental license is expired, then the owner may be disapproved for participation or terminated from the program.

PHA will confirm that owners are current on any existing payment agreements for outstanding city tax and/or rental licenses. If no payment agreement is in effect and there are outstanding city tax and no rental license for any of the units, the owner will be required to make payment in full or establish a payment agreement in order to receive consideration for a lease. The owner will also have to show proof of a rental license for each unit. PHA may place a hold on Housing Assistance Payments or terminate the HAP contract if regular owner certification requirements are not satisfied.

Owners 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 resolve these matters may cause the property to be denied acceptance into the program or may result in an owner's termination of participation in the program.



LEAD-BASED PAINT OWNER CERTIFICATION

The owner must check off one of the following boxes on the RFTA:

- ☐ Lead-based paint disclosure requirements do not apply because this unit was built on or after January 1, 1978.
- ☐ The unit, common areas servicing the unit, and exterior painted surfaces associated with such unit or common areas have been found to be lead based paint free by a lead-based paint inspector certified under the Federal certification program or under a federally accredited state certification program.
- ☐ A completed statement is attached containing disclosure of known information on lead-based paint and/or lead-based paint hazards in the unit, common areas or exterior painted surfaces, including a statement that the owner has provided the lead hazard information pamphlet to the family.

LEAD-BASED PAINT TENANT CERTIFICATION

The tenant must answer the following questions on the RFTA:

☐ Yes ☐ No Have your children UNDER 6 YEARS OF AGE ever been tested for lead? If yes, please provide the date and test results in the chart below.

☐ N/A I do not have children under 6 years of age

Name	Date Tested	Test Results (positive or negative)

If lead test results are positive PHA must receive a copy of the test results from a medical professional.

If any of your children show symptoms such as loss of appetite, irritability, vomiting, slowdown of playful activity, slowness in development or if you suspect that your children have been exposed to lead-based paint, contact the Childhood Lead Poisoning Prevention Program (CLPPP) at 215-684-2788 to have your child tested immediately.

☐ Yes ☐ No Has your family received the pamphlet titled, "Protect Your Family from Lead in Your Home"?



CONFLICT OF INTEREST

The owner must sign the conflict of Interest section on the RFTA to certify the following:

The owner and Housing Choice Voucher Program recipient certify that the owner (including a principal or other interested party) is not the spouse, parent, child, grandparent, grandchild, sister or brother of any member of the voucher holder's household that is seeking to rent the unit. (PHA may allow an exception to this policy as a reasonable accommodation for persons with a disability, if requested by the tenant, by completing a Reasonable Accommodation Request form.)

The owner also certifies that they are not a present or former member or officer of PHA (except a client commissioner); an employee of PHA, or any contractor, subcontractor or agent of PHA, who formulates policy or who influences decisions with respect to the programs; a public official, member of a governing body, or state or local legislator, who exercises functions or responsibilities with respect to the programs; or a member of the Congress of the United States.

OWNER SCREENING OF PROSPECTIVE TENANTS

The owner must certify on the RFTA that the owner understands that PHA does not screen the tenant for suitability. Screening is the owner's responsibility. PHA will provide owners with the tenant's current and prior address (as shown in PHA records), and the name and address (if known to PHA) of the landlord at the tenant's current and prior address.

To request a tenant's information please call Owner Services at 215-684-5596 or email hcvlandlords@pha.phila.gov



OWNER VAWA RESPONSIBILITY

By signing the RFTA the owner certifies to comply with the Violence Against Women Act.

In 2013, a law known as Violence Against Women Act or “VAWA” was signed and approved by the President. VAWA provides new protections for victims of domestic violence, dating violence and stalking who are tenants of public housing or who are assisted with Housing Choice Voucher Program rental assistance. **You should know that:**

1. **Admissions:** If an applicant is or has been the victim of domestic violence, dating violence, stalking or sexual assault (PHA’s Administrative Plan contains the VAWA policies and definitions and is available upon request), this is not an appropriate basis on which to deny program assistance or to deny admission if the applicant otherwise qualifies for assistance or admission.
2. **Lease terms:**
 - An incident or incidents of actual or threatened domestic violence, dating violence, or stalking will not be considered to be a “serious or repeated” violation of the lease by the victim or threatened victim of that violence and shall not be good cause for terminating the assistance, tenancy or occupancy rights of the victim of that violence.
 - Additionally, you may not terminate a tenancy, assistance or occupancy rights as a result of criminal activity, if that criminal activity is directly related to domestic violence, dating violence stalking or sexual assault engaged in by a member of a household, a guest or another person under the control of that household, and another household member is the victim.

However there are some limitations to these protections:

- You may terminate tenancy and/or assistance if you can demonstrate “an actual and imminent threat” to other tenants or to persons employed at or providing services to the development.
 - If a tenant claims protection under VAWA against termination of tenancy or assistance, you may ask the tenant to deliver a certification, which the tenant must provide in 14 days, concerning the incident or incidents that raises the VAWA protections.
3. **Certification:** For certification of a claim, PHA requires a completed Certification of Domestic Violence, Dating Violence, or Stalking (HUD Form-50066), which the tenant can request from his/her Service Representative. In addition to the HUD-approved form, PHA will also require either a police report or court record, or documentation signed by an employee, agent, or volunteer of a victim service provider, an attorney, or medical professional, from whom the victim has sought assistance in addressing domestic violence, dating violence, or stalking, or the effects of abuse, in which the professional attests under penalty of perjury under 28 U.S.C. 1746 to the professional’s belief that the incident or incidents in question are bona fide incidents of abuse, and the victim of domestic violence, dating violence, or stalking has signed or attested to the documentation. The tenant must deliver the certification within 14 business days after receipt of your request for certification or the tenant may not claim protection under VAWA.
 4. **Confidentiality:** Information provided by a tenant about an incident or incidents of domestic



violence, dating violence stalking or sexual assault ~~must~~ be held by the owner, manager, and/or PHA in confidence and not shared without the tenant's consent, except that this information may be disclosed in an eviction proceeding or otherwise as necessary to meet the requirements of law.

5. **Removal of/Termination of Assistance to Perpetrator of Physical Violence:** An owner or manager may terminate the tenancy of and evict a tenant or other lawful occupant, and/or PHA may terminate assistance to a participant in the Housing Choice Voucher Program, who engages in criminal acts of physical violence against family members or others. This action may be taken against the individual alone, without evicting, terminating the tenancy of, removing, denying assistance to, or otherwise penalizing other household members.
6. **Evictions.** Owners, managers and PHA must make tenants aware of their rights under VAWA.
7. **Moving to Another Location.** If a household is otherwise in compliance with its lease and other HCV Program requirements, and the tenant reasonably believes that the household must relocate to protect a member of the household from an imminent threat of harm by domestic violence, dating violence, or stalking, PHA may issue a voucher to the household to permit a move (port) to another location even though this action would break an existing lease. PHA may request the certification described above before issuing the voucher.
8. **For Additional Information:** Contact Owner Services at 215-684-5596 or email hcvlandlords@pha.phila.gov



ANTI-FRAUD POLICY

By signing the RFTA the owner certifies to comply with PHA's Anti-Fraud Policy.

PURPOSE

PHA is committed to protecting the integrity of its housing programs and preserving and protecting the use of funds to serve the low-income residents of Philadelphia in compliance with Federal, State, and local requirements. This policy is intended to explain PHA's policy on fraud, methods for reporting fraud, penalties for fraudulent acts, and whistleblower protection.

POLICY

All employees are required to report any fraud or suspected fraud they become aware of to the Office of Audit and Compliance (OAC).

Fraud

Fraud is defined by the HUD Office of Inspector General as the intentional, false representation or concealment of a material fact inducing another to act upon it to his or her injury. Fraud involves actions, omissions, or false statements intended to deceive or mislead, resulting in funds being misused or program rules violated.

For purposes of this policy, fraud includes, but is not limited to:

- fraudulent activity by any person employed by or contracted with the PHA;
- bribery, kickbacks, and official corruption, including demands for bribes or kickbacks;
- theft or misappropriation of PHA funds or benefits, and use of PHA funds or property for personal benefit;
- impropriety with respect to reporting financial transactions;
- forgery or unauthorized alteration of documents;
- profiting from insider knowledge;
- concealment of assets;
- theft, destruction, removal or inappropriate use of furniture, fixtures, equipment, or other PHA property; and
- serious breaches of integrity, including conflict of interests.
- Some examples of prohibited activities covered by this policy include:
- extortion or attempted extortion by PHA employees or officials;
- acceptance or solicitation of bribes;
- submission of fraudulent documents;
- employee collusion with contractors or vendors, including promising or assisting the awarding of contracts in
- exchange for kickbacks;
- material misstatements of facts in contracts or documents relating to service performed or materials provided;
- willful misrepresentation or providing false statements/certifications on reports, forms, or claims;
- bid rigging;
- disclosure of confidential or proprietary information; and
- any similar or related inappropriate conduct.



Covered Parties

The following are “Covered Parties” under this policy:

- 1) All PHA employees and officials;
- 2) All contractors, subcontractors, vendors and consultants doing business with the PHA;
- 3) NOTE: Contractors are responsible for compliance with the Fraud Policy by their subcontractors.
- 4) All owners of housing who receive subsidies from PHA;
- 5) Any other individual or entity doing business with or seeking to do business with the PHA; and
- 6) All PHA residents of public housing and housing choice voucher tenants (“Residents”).

Responsibilities

All “Covered Parties” shall have the affirmative obligation to report, directly and without undue delay, to the OAC any and all information concerning conduct which they know or should reasonably know to involve corrupt or other criminal activity or conflict of interest. The OAC, in its sole discretion, shall promptly investigate any credible or substantiated acts of fraud or other similar conduct. All Covered Parties are required to cooperate fully with the OAC in any ensuing investigation.

If a PHA employee has knowledge of fraudulent activities and doesn’t report it, that employee could face disciplinary action or termination, or other more serious penalties in a court of law. A PHA employee who interferes or obstructs an OAC investigation could be removed from office or employment, or face criminal or civil penalties. PHA management is responsible for creating an environment of honesty and integrity where fraud is not tolerated. All PHA management officials are responsible for ensuring that all employees, contractors, subcontractors, vendors, consultants, property owners, tenants and/or subtenants understand how to report fraud or suspected fraud. Each member of the management team will be familiar with the types of improprieties that might occur within his or her area of responsibility, and be alert for any indication of irregularity, unethical or questionable activities.

Investigative Process

Employees who report allegations of fraud should not attempt to conduct investigation on their own. Persons investigating allegations of fraud should refrain from discussing the allegations with anyone other than those with a legitimate need to know, such as those involved in the investigation or the oversight of the investigation. Decisions to prosecute and decisions to refer the results of the internal investigation to the appropriate law enforcement or regulatory agency for independent investigation or criminal prosecution will be made by the Director of the OAC.

Penalties for Fraudulent Actions

Individuals or contractors who are found to have committed a fraudulent act may be subject to civil or criminal penalties and any other action deemed appropriate by PHA officials. In addition, employees may be subject to disciplinary action up to and including termination. Contractors, subcontractors, vendors and any other individual or entity doing business with the PHA may be subject to loss of contract and/or debarment from future contracts. Residents may be subject to termination of their PHA-subsidized housing.

Awareness and Acknowledgment of Fraud Policy by Covered Parties

The following individuals will be required to sign this policy acknowledging that they have read and will adhere to this policy: all PHA employees and officials; all contractors, subcontractors (contractors are responsible for securing signed statements from subcontractors), consultants, other individuals and representatives of business entities that conduct business with the PHA and Residents in PHA subsidized housing programs.



Confidentiality

The OAC will attempt to keep all information reported to it as confidential as possible, and the identity of those reporting information to the OAC will be protected to the extent possible.

Whistle Blower Protection

The Pennsylvania Whistleblower Law, codified at 43 P.S. § 1421, et seq., (the “Act”) renders it unlawful for any employer to “discharge, threaten or otherwise discriminate or retaliate” against an employee in compensation or in terms or conditions of employment because the employee has made, or is about to make, a good faith report to the employer or to an “appropriate authority” about an instance of “wrongdoing or waste.” The law defines “waste” as conduct or omissions which result in substantial abuse, misuse, destruction or loss of public funds or resources. The law defines “wrongdoing” as a violation which is not of a merely technical or minimal nature of any statute, regulation, ordinance, code of conduct or code of ethics designed to protect the interest of the public or of the housing authority. The Act also renders it unlawful for an employer to discriminate or retaliate against an employee because he or she has been requested by an appropriate authority to participate in an investigation, hearing or inquiry regarding the employer’s alleged wrongdoing or waste. Anyone who provides information to PHA’s Office of Audit and Compliance in good faith may not be discharged, demoted or otherwise subject to any adverse employment action as result of reporting wrongdoing. Any person who retaliates against someone for reporting wrongdoing may be subject to disciplinary action and/or civil or criminal liabilities and penalties. Additionally, any Covered Parties who believes that a PHA officer or employee has taken an adverse personnel action

Additionally, any Covered Parties who believes that a PHA officer or employee has taken an adverse personnel action in violation of this policy may report such action to the OAC. Upon a determination that a retaliatory adverse personnel action has been taken, the Director of OAC shall without undue delay report his or her findings and, if appropriate, recommendations to the Board of Commissioners and the Executive Director, who (i) shall determine whether to take remedial action, and (ii) shall report such determination to the Director of OAC in writing.

The PHA will comply with the Pennsylvania Whistleblower Law and will implement this policy in compliance with that law. Where, however, a Covered Party provides PHA with false or misleading information either to initiate an investigation or in the course of an investigation, PHA may take appropriate steps against the Covered Party.

Nothing in this policy shall be construed to limit the rights of any Covered Parties with regard to any administrative procedure or judicial review, nor shall anything in this policy be construed to diminish or impair the rights of a PHA employee or employer under any law, rule, regulation or collective bargaining agreement or to prohibit any personnel action which otherwise would have been taken regardless of any report of information made pursuant to this section.



HOUSING ASSISTANCE PAYMENTS

By signing the RFTA, the certifies that if the tenant moves the tenant moves into the unit before the date authorized by PHA, the tenant is responsible for the entire rent until the Housing Assistance Payment (HAP) Contract is signed and authorized by PHA.

PHA is NOT authorized to pay any rental subsidy until the unit has a PHA approved HQS inspection AND a PHA approved rent. There will be no subsidy payments for any period prior to the inspection and rent approval dates. If a tenant moves into a unit prior to the PHA approved inspection and rent the tenant will be responsible for the entire rent for that period.

No subsidy payment will be released to the owner until there is an approved inspection, approved rent, executed lease and executed HAP contract.

If you have a question as to whether an inspection and/or rent has been approved please call (215) 684-5596 or email hcvlandlords@pha.phila.gov

NEW HCV OWNERS: OWNER REQUIRED DOCUMENTS

Required Documents for New PHA Owners or Owners with a new Tax ID:

1. **Photo ID.** Valid, government issued photo identification for the owner and agent (where applicable).
2. **Rental License:** Current and Valid City of Philadelphia Rental License
3. **Direct Deposit Form** (form provided in this guide)
4. **Voided bank check** (or a letter from the bank, on their letterhead, with the routing number, your account name, and account number)
5. **Proof of Ownership of the unit.** 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; If you represent a Corporation, LLC or owner, you must be able to provide verification that you are authorized to sign documents for this tenancy. Such verification may include your name on the EIN document, HUD 1 Settlement Statement, Charter of Incorporation, Company Website and/or an Agent Agreement.
6. **Tax ID Verification.** Verification of Social Security Number or Employer Identification Number (i.e., Social Security card or letter from IRS stating Employer Identification Number (EIN)). For EIN verification documents, contact the IRS (800-829-4933) and request LTR-147C*;
7. **Proof of PHA's Owner Training Class.** Must provide copy of the Philadelphia Housing Authority Owner Training Certificate.
8. **Agent Authorization form** (if an agent will be representing you for PHA transactions)



CURRENT HCV OWNERS: OWNER REQUIRED DOCUMENTS

1. **Rental License:** Current and valid City of Philadelphia Rental License
2. **Proof of Ownership of the unit:** 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; If you represent a Corporation, LLC or owner you must be able to provide verification that you are authorized to sign documents for this tenancy. Such verification may include your name on the EIN document, HUD 1 Settlement Statement, Charter of Incorporation, Company Website and/or an Agent Agreement.

Forms required if changes to your HCV Owner account.

- Direct Deposit Form and voided check (only if changing your bank account information)
- Agent Authorization form (only required if changing your agent)

ADDITIONAL PHA OWNER FORMS

PHA Owner Forms are only required for new owners, owner using a new Tax ID or current owners requesting a change in agent or Direct Deposit. If you have any questions about the forms, please call Owner Services at 215-684-5596 or email hcvlandlords@pha.phila.gov

1) Agent Authorization Form

If there is an existing Agent Authorization or Management Agreement in place for this unit, please attach to the RFTA. 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

2) Owner Authorization of Direct Deposit

Owners must agree to direct deposit of Housing Assistance Payments. Please complete the Direct Deposit form with your bank account information. Documentation from your bank must be submitted with the form

3) W-9 Form

Owners must provide PHA with a Tax ID number on the W-9 form. Verification of Social Security Number or Employer Identification Number (i.e., Social Security card or letter from IRS stating Employer Identification Number (EIN)) must be attached with the form.

For EIN verification documents, contact the IRS (800-829-4933) and request LTR-147C*;



AGENT AUTHORIZATION

If there is an existing Agent Authorization or Management Agreement in place for this unit, please attach to the PHA RFTA Form when submitted. 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

Tenant 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 tenant (i.e. negotiate rent, execute tenant lease and HAP contract)	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Receive Housing Assistance Payment (HAP) and tenant rental payments	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Grant access to the rental unit	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Access contract and payment information	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Maintain the unit and responsibility for repairs and inspections	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Inform the Owner of obligations under 42 U.S.C. 4852d and is responsible for ensuring compliance	<input type="checkbox"/> Yes	<input type="checkbox"/> 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



OWNER AUTHORIZATION FOR DIRECT DEPOSIT OF HOUSING ASSISTANCE PAYMENTS

Owner Name: _____ Vendor ID: _____

Section 1: Unit Information

Unit Information: _____
Street Apt # City State Zip

Please Select One:

☐ **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, proceed to section 2.

☐ **Add** Please check this box if this is a **new unit** to the HCV Program. If checked, proceed to section 2.

Section 2: Bank Account 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.

Section 3: 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 PROCESS

W-9 FORM

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

Request for Taxpayer Identification Number and Certification

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

Print or type See Specific Instructions on page 2.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
	2 Business name/disregarded entity name, if different from above	
	3 Check appropriate box for federal tax classification; check only one of the following seven boxes: <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ Note. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner. <input type="checkbox"/> 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) _____ <i>(Applies to accounts maintained outside the U.S.)</i>	
	5 Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	6 City, state, and ZIP code	
	7 List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

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

Note. If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

Social security number								
				-				
or								
Employer identification number								
				-				

Part II Certification

Under penalties of perjury, I certify that:

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

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.

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

General Instructions

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

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

Purpose of Form

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

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)

- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

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

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding? on page 2.

By signing the filled-out form, you:

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

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

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

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

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

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

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

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

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

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

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

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

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

Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 28% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

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

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 3 for details),

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

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

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

Certain payees and payments are exempt from backup withholding. See *Exempt payee code* on page 3 and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships* above.

What is FATCA reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code* on page 3 and the Instructions for the Requester of Form W-9 for more information.

Updating Your Information

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

Penalties

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

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

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

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

Specific Instructions

Line 1

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

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

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

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

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

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

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

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

Line 2

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

Line 3

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

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

Line 4, Exemptions

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

Exempt payee code.

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

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

- 1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)
- 2—The United States or any of its agencies or instrumentalities
- 3—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities
- 5—A corporation
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission
- 8—A real estate investment trust
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940
- 10—A common trust fund operated by a bank under section 584(a)
- 11—A financial institution
- 12—A middleman known in the investment community as a nominee or custodian
- 13—A trust exempt from tax under section 664 or described in section 4947

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

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

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

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

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

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

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

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

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

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

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

G—A real estate investment trust

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

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

J—A bank as defined in section 581

K—A broker

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

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

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

Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns.

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

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

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

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

Note. See the chart on page 4 for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.ssa.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/businesses and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting IRS.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

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

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

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

Part II. Certification

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

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

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

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

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

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

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

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

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
5. Sole proprietorship or disregarded entity owned by an individual	The owner ³
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor 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 Regulations section 1.671-4(b)(2)(i)(B))	The trust

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

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

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

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 2.

***Note.** Grantor also must provide a Form W-9 to trustee of trust.

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

Secure Your Tax Records from Identity Theft

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

To reduce your risk:

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

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

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

For more information, see Publication 4535, Identity Theft Prevention and Victim Assistance.

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

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

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

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

Visit IRS.gov to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

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



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