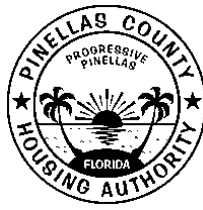


Pinellas County



Housing Authority

RE: Property Information for Section 8 Program

Dear Owner:

In order to complete our landlord information file and RECEIVE PAYMENT the Housing Authority requires each Landlord participating in the Section 8 Housing Choice Program to provide eligibility documentation of the following documents (enclosed), completed by the Owner:

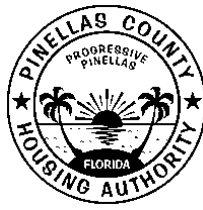
1. **Proof of Ownership of the dwelling (Title, Warranty or Mortgage Deed or Settlement Statement)**
2. **Tax Statements (Property Tax Statement)**
3. **If Incorporated, the Incorporation Certification/Articles of Incorporation**
4. **Photo Identification**
5. **Copy of Social Security Card**
6. **Owner Information Form**
7. **Owner/Agent Form** (Must be completed and notarized if you live out of county, state or country. If you live in county, but have a designated agent this form must be completed and notarized).
8. **Change of Ownership**
9. **Verification of Ownership**
10. **Verification of Owner Housing Assistance Payment**
11. **W-9 Form** (For individuals and sole proprietors, please provide your social security number. For most non-individuals (trusts, estates, partnerships, and similar entities), please provide us with the employer identification number).

If you need any assistance you may contact our office 727-443-7684

Please return the enclosed documents to

Pinellas County Housing Authority
Re: New Landlord Documents
11479 Ulmerton Road
Largo, Florida 33778

or fax to 727-489-0769



Pinellas County

Housing Authority

OWNER INFORMATION FORM

Property Address: _____

Street Address

City

State _____ Zip _____

Year Built: _____ # of Bedrooms: _____ Square Feet: _____

Tenant's Name: _____

Structure Type: apartment mobile single family high rise low rise townhouse

Ownership of Assisted Unit:

I certify that I am the legal owner, or legally designated agent, for the above referenced unit and that the tenant has no ownership interest in this dwelling unit.

Approved Residents of Assisted Unit:

I understand that the family members listed on the Dwelling Lease Agreement approved by the Housing Authority are the only individuals permitted to reside in the unit. Unauthorized occupants must be reported promptly to the Housing Authority. I also understand that I am not permitted to live in the unit while I am receiving Housing Assistance Payments.

Housing Quality Standards:

I understand my obligations in the Housing Assistance Payments Contract to perform necessary maintenance in order to comply with Housing Quality Standards.

Tenant Rent Payment:

I understand that the amount of the tenant portion of the Contract Rent is determined by the Housing Authority. Any other item not specified in the Lease must have specifically approved by the Housing Authority.

Reporting Vacancies to the Housing Authority:

I understand that it is my responsibility to notify the Housing Authority in writing in the event that the assisted unit is vacated.

Administrative Criminal Actions for Intentional Violations:

I understand that failure to comply with the terms and responsibilities of the Housing Assistance Payments Contract is cause for termination of participation in the Section 8 Program. I understand that intentionally supplying false, incomplete or inaccurate information is punishable under Federal or state criminal law.

Name of Owner SSN or Federal ID

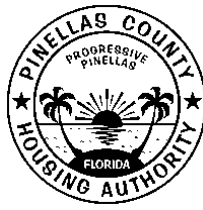
Street Address City State Zip Code Telephone Number

Name of Agent (if applicable) SSN or Federal ID

Street Address City State Zip Code Telephone Number

Signature of Person Making Certification Date

Witness Date



Pinellas County

Housing Authority

OWNER - AGENT FORM

TO: THE PINELLAS COUNTY HOUSING AUTHORITY

FROM: _____
Name of Owner Street Address

City State Zip Code Phone Number

I, _____ hereby authorize and designate

Name of Authorized Person Social Security Number

Address _____ Phone _____

To act as _____ to sign all Lease and Contract with the Housing Authority of Pinellas County, Florida, for the property(ies) listed below:

NAMES OF TENANTS

PROPERTY ADDRESS

- | | |
|----------|-------|
| 1. _____ | _____ |
| 2. _____ | _____ |
| 3. _____ | _____ |
| 4. _____ | _____ |

The Housing Assistance Payments check should be made payable to: _____

_____ and mailed to: _____

_____ until I otherwise advise the Housing Authority in writing.

Signature of Owner Social Security of Owner

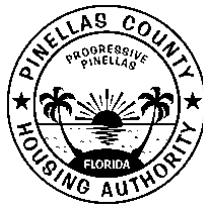
State of Florida
County of _____

Subscribed to and sworn before me this _____ day of _____ 200_____

_____, Who is personally known to me, or has produced the following as identification _____

Notary Public

Pinellas County



Housing Authority

CHANGE OF OWNERSHIP

ASSIGNMENT OF HOUSING ASSISTANCE PAYMENTS

I, _____ the legal owner of the property(ies)
known as:

<u>Address</u>	<u>Name of Tenant</u>
1. _____	_____
2. _____	_____
3. _____	_____
4. _____	_____
5. _____	_____

accept the Housing Assistance Payments Contract(s).

originally signed by: _____

and understand that this assignment is binding to all of the original owner's obligations and duties under the provisions of said contract(s). The provisions of this assignment shall bind and insure to the benefit of said owner and respective successors, legal representatives, and assigns.

I also agree to provide the Pinellas County Housing Authority , with a copy of the recorded warranty deed within sixty (60) days of the date of the sale of the property and understand that I must supply evidence of ownership as an interim measure to receive Housing Assistance Payments.

Signature

Witness

Date

CHECKS TO BE MADE PAYABLE TO :

Name

SSN or TAX I.D. #

Street

City

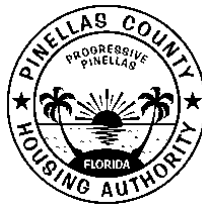
State

Zip Code

Phone (home)

Phone (work)

Pinellas County



Housing Authority

**SECTION 8- RENTAL ASSISTANCE PROGRAM
VERIFICATION OF OWNERSHIP**

NAME _____

STREET ADDRESS _____

CITY _____ STATE _____ ZIP CODE _____

SOCIAL SECURITY NUMBER OR TAX ID NUMBER _____

PROPERTY ADDRESS(ES) _____

1. Are you an employee or elected official of the City of St. Petersburg? _____ If yes, in what capacity? _____

2. Have you ever participated in any Section 8 Program? (Section 8, Certificate Voucher, or Moderate Rehabilitation Program) If **YES**, state name and location of the housing agency involved. _____

3. Have you been involved in the formulation of policies or decisions directly or indirectly affecting any Section 8 Program during the past year? _____
If **YES**, state where, when and in what capacity. _____

4. Have you ever been prohibited from participation in any housing assistance program? _____

5. Have you ever been cited for any property code violations? If **YES**, please explain: _____

6. Are you the current owner of record for the above listed property? _____
If you are a new buyer and/or assuming ownership of the above property, do you agree to honor all obligations and duties as stipulated in the existing Housing Assistance Program Contract? _____
If **NO**, please explain. _____

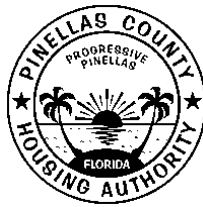
7. Will you appoint a local agent to manage your property? _____
If **YES**, provide the name, address, and phone number of your local agent. _____

I HEREBY CERTIFY THAT THE INFORMATION PROVIDED ABOVE IS TRUE TO THE BEST OF MY KNOWLEDGE.

Signature of Owner

Date

WARNING: TITLE 18, SECTION 1001 OF THE UNITED STATES CODES, STATES THAT A PERSON IS GUILTY OF A FELONY FOR KNOWINGLY AND WILLINGLY MAKING FALSE OR FRADULENT STATEMENTS TO ANY DEPARTMENT OR AGENCY OF THE UNITED STATES OR THE DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT.



Pinellas County

Housing Authority

VERIFICATION OF OWNER HOUSING ASSISTANCE PAYMENT

To: The Pinellas County Housing Authority

From: _____
Name of Owner

Street Address _____ City _____ State _____ Zip Code _____

E-mail Address _____

_____ Tenant's Name

The Housing Assistance Payment check should be made payable to the following unless I advise the Housing Authority otherwise in writing:

Payee Name _____

Street Address _____

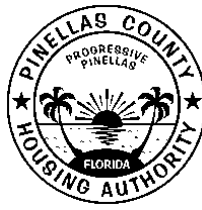
City _____ State _____ Zip Code _____

() _____

Telephone _____ SSN or TIN Number of Payee _____

Signature of Owner _____ Date _____

Pinellas County



Housing Authority

RENT REASONABLENESS

What is Rent Reasonableness?

The Housing Authority (HA) is required to make a determination and certify that every rent approved for the Section 8 Housing Choice Voucher Program is reasonable. Reasonable rent means that **the rent may not exceed the rent that is charged for a comparable unit, with similar amenities, in the same or a similar location in the private, unassisted rental market.**

The HA collects and maintains data on rental rates of all types (single family, multi-family, etc.) and sizes of unassisted housing within all areas of our jurisdiction. At least two comparable units are used in determining the maximum allowable rent for a unit. For multi-family properties, the rent roll for the property is used.

How to Request the Proposed Rent for Your Unit:

On the Request for Tenancy Approval form provided to you by your prospective tenant, or current tenant if a lease renewal, please indicate the most recent rent that was charged for your unit. If the rent that you are proposing is different than the most recent rent charged, you must indicate why it is different.

How Is the Rent for Your Unit Determined?

In determining if your proposed rent is reasonable, the HA will inspect the unit, and determine if the unit meets Housing Quality Standards (HQS), determine the number and type of amenities in the unit, and their condition. The HA will also compare your proposed rent to that of at least two similar unassisted units in the same or a similar neighborhood (non-apartment complexes). (Units in apartment complexes will be compared to non-assisted units of the same type and size in the same complex as taken from the rent roll provided by the management office).

The amenities in your unit are noted as are their condition, and this may also be used in determining the rent for your unit. For example, a two bedroom single-family house with wall to wall carpet in fair condition, a dishwasher in fair condition, and wall unit air conditioning units, would rent for less than the same size and type unit with new wall to wall carpeting, a new dishwasher and central heat and air conditioning.

Neighborhood and site conditions, e.g. lawn, driveway, etc., are also very important factors in determining the reasonable rent for a unit. Rents in some neighborhoods are much less than rents in other neighborhoods. For example, a three bedroom, single-family house which meets HQS, but is located in a non-kept, higher crime neighborhood, and with no grass or landscape on the site, would rent for less than the same house located in a well maintained, lower-crime neighborhood, with a well kept yard.

For apartment communities, rent rolls are required. The rent charged to unassisted tenants for the same unit size and type in the same apartment complex is the maximum reasonable rent for a Section 8 assisted unit.

What are Fair Market Rents (FMR's)?

According to HUD, FMR's are "gross rent" estimates that include both shelter rent paid by the tenant to the landlord, and the cost of tenant-paid utilities. Housing Authorities do not establish/set the contract rent or the reasonable rent using the FMR's. Housing Authorities use the FMR's to determine payment standard amounts for the Housing Choice Voucher program. Payment Standards are used by HA staff to calculate the tenant's portion of rent.

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, if different from above	
	Check appropriate box: <input type="checkbox"/> Individual/Sole proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Other ▶	
	<input type="checkbox"/> Exempt from backup withholding	
	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 Line 1 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 *How to get a TIN* on page 3.

Social security number								

OR

Employer identification number								

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

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. person (including a U.S. resident alien).

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.)

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

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.

U.S. person. 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.

In 3 above, 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.

For federal tax purposes, you are considered a person if you are:

- An individual who is a citizen or resident of the United States,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States, or
- Any estate (other than a foreign estate) or trust. See Regulations sections 301.7701-6(a) and 7(a) for additional information.

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.

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 recipient 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 28% of such payments (after December 31, 2002). This is called "backup withholding." Payments that may be subject to backup withholding include 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 4 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 regarding partnerships* on page 1.

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" line.

Limited liability company (LLC). If you are a single-member LLC (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner under Treasury regulations section 301.7701-3, enter the owner's name on the "Name" line. Enter the LLC's name on the "Business name" line. Check the appropriate box for your filing status (sole proprietor, corporation, etc.), then check the box for "Other" and enter "LLC" in the space provided.

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" line.

Note. You are requested to check the appropriate box for your status (individual/sole proprietor, corporation, etc.).

Exempt From Backup Withholding

If you are exempt, enter your name as described above and check the appropriate box for your status, then check the "Exempt from backup withholding" box in the line following the business 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.

Exempt payees. Backup withholding is not required on any payments made to the following payees:

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 chart below shows types of payments that may be exempt from backup withholding. The chart applies to the exempt recipients listed above, 1 through 15.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt recipients except for 9
Broker transactions	Exempt recipients 1 through 13. Also, a person registered under the Investment Advisers Act of 1940 who regularly acts as a broker
Barter exchange transactions and patronage dividends	Exempt recipients 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt recipients 1 through 7 ²

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

² However, the following payments made to a corporation (including gross proceeds paid to an attorney under section 6045(f), even if the attorney is a corporation) and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees; 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-owner LLC that is disregarded as an entity separate from its owner (see *Limited liability company (LLC)* on page 2), enter your SSN (or EIN, if you have one). If the LLC is a corporation, partnership, etc., 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.socialsecurity.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 ID Numbers under Related Topics. You can get Forms W-7 and SS-4 from the IRS by visiting www.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. Writing "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 items 1, 4, and 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). Exempt recipients, see *Exempt From Backup Withholding* on page 2.

Signature requirements. Complete the certification as indicated in 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 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 single-owner LLC	The owner ³
For this type of account:	Give name and EIN of:
6. Sole proprietorship or single-owner LLC	The owner ³
7. A valid trust, estate, or pension trust	Legal entity ⁴
8. Corporate or LLC electing corporate status on Form 8832	The corporation
9. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
10. Partnership or multi-member LLC	The partnership
11. A broker or registered nominee	The broker or nominee
12. 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

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 second name line. You may use either your SSN or EIN (if you have one). If you are a sole proprietor, IRS encourages you to use your SSN.

⁴ List first and circle the name of the legal 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 regarding partnerships* on page 1.

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.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons who must file information returns with the IRS to report interest, dividends, and certain other income paid to you, mortgage interest you paid, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA, or Archer MSA or HSA. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. The IRS may also provide this information to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. possessions to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax 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. Payers must generally withhold 28% of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to a payer. Certain penalties may also apply.