Reporting Changes in Owner/Agent Information for Properties Currently Assigned

Working Cooperatively With Our Industry Partners
Updated 4/2013
Reporting Changes in Owner/Agent Information

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Subject: Letter with Instructions for Reporting Changes in Owner/Agent Information

From time to time, owners and agents will need to report changes in information to their PBCA. This often occurs if there is a change in ownership and/or a change in management agent. Timely and accurate owner/agent change reporting ensures that our property information is always up to date, including current signature authorization information. We are providing you with specific information on the forms required to report these changes. Oftentimes these changes are time sensitive and we will work closely with you to process them quickly. However, please be advised that banking changes must be complete and submitted no later than the 20th of each month.

To Report a Change in Owner:

- **NHC Checklist** – Please complete and submit this checklist to assist in providing the correct documents so that your change requests are processed quickly. Please include a requested effective date.
- **Owner/Agent Information Form.**
- **Signature Authorization Form.**
- **Direct Deposit Form (1199)** - Include a voided check for the new bank account and a letter from the owner authorizing the change.
- **W-9 Form.**
- **HAP Assumption Agreement** – This document must be executed by HUD to verify the change in ownership. If you are unable to obtain the HAP Assumption Agreement please contact your HUD Project Manager to request that **HUD Systems be updated**. NHC can then access HUD Systems to verify the owner change.
- **Management Certification from HUD** – If there is also a change in the management agent, please submit the executed Management Certification from HUD, or contact your HUD Project Manager and ask that they **update HUD Systems**

To Report a Bank Account Change:

- **NHC Checklist** - Please complete and submit this checklist to assist in providing the correct documents so that your change requests are processed quickly. Please include a requested effective date.
- **Direct Deposit Form (1199)** - Include a voided check for the new bank account and a letter from the owner authorizing the change.
- **W-9 Form.**
- Please be advised that banking changes must be complete and submitted no later than the 20th of each month.
To Report a Change in Management Agent:

- NHC Checklist - Please complete and submit this checklist to assist in providing the correct documents so that your change requests are processed quickly. Please include a requested effective date.
- Owner/Agent Information Form.
- Signature Authorization Form.
- Direct Deposit Form (1199) - Include a voided check for the new bank account and a letter from the owner authorizing the change.
- W-9 Form.
- Management Certification from HUD - please submit the executed Management Certification from HUD, or contact your HUD Project Manager and ask that they update HUD Systems.

To Report a Change in Contact Information:

- Complete the Owner/Agent Information Form. If it is a single change you are welcome to simply send an email request to oafoms@nchinc.org and include a requested effective date.

To Report a Change in Staff Authorized to Execute HUD Documents:

- Complete the Signature Authorization Form and have the owner sign it.

  * Please note that all Owner/Agent Forms must be signed by the property owner, principal, or an authorized agent acting on the behalf of the owner.

  You may refer to the sample forms located in the back of this packet to assist you in completing each form.

Please email the completed forms to oafoms@nchinc.org or send via fax to 770-939-3886. If you have any questions, please feel free to contact me at 770-939-3939 ext. 2000 or at oafoms@nchinc.org. We will do our best to process your change requests timely.

Best regards,

Heather Gross

Office Coordinator
Please complete this checklist and attach it to the completed forms so that we can process your changes timely. Please email forms to: oaforms@nhcinc.org

Minor contact changes (No forms required) - staff, email and/or telephone/fax numbers may be reported by sending a simple email to: oaforms@nhcinc.org

**PLEASE DO NOT SUBMIT YOUR COMPLETED FORMS MORE THAN ONCE TO THE OAFORMS EMAIL ADDRESS**

<table>
<thead>
<tr>
<th>Owner Change</th>
<th>Bank Account Change</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Requested Effective Date:</strong></td>
<td><strong>Requested Effective Date:</strong></td>
</tr>
<tr>
<td>□ Mandatory Checklist</td>
<td>□ Direct Deposit Form (1199)</td>
</tr>
<tr>
<td>□ Owner/Agent Information Form</td>
<td>□ Enter the Taxpayer Identification Number (TIN) for the bank account that the funds are going to be deposited into in Section 1C</td>
</tr>
<tr>
<td>□ Signature Authorization</td>
<td>□ The TIN entered on the 1199 must match the same TIN entered on the W-9</td>
</tr>
<tr>
<td>□ HAP Assumption Agreement</td>
<td>□ A copy of the voided check is attached</td>
</tr>
<tr>
<td>□ Direct Deposit (see bank account change)</td>
<td>□ Ensure all signatures and dates are completed</td>
</tr>
<tr>
<td>□ W-9 (see bank account change)</td>
<td>□ Letter from Owner authorizing change</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Existing Owner Name</th>
<th><strong>W-9 Form</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>New Owner Name</td>
<td>□ Enter the name as it appears on the Federal Tax return</td>
</tr>
<tr>
<td></td>
<td>□ Check box for the type of business, if LLC, indicate which type: D,C,P,O</td>
</tr>
<tr>
<td></td>
<td>□ Enter the address where the 1099 is to be mailed</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Management Agent Change</th>
<th>Other Changes</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Requested Effective Date:</strong></td>
<td>□ Owner/Agent Information Form Only</td>
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<tr>
<td>□ Mandatory Checklist</td>
<td>□ Signature Authorization Form Only</td>
</tr>
<tr>
<td>□ Owner/Agent Information Form</td>
<td></td>
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<tr>
<td>□ Signature Authorization</td>
<td></td>
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<tr>
<td>□ Direct Deposit (see bank account change)</td>
<td></td>
</tr>
<tr>
<td>□ W-9 (see bank account change)</td>
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</tbody>
</table>

Existing Agent Name: ____________________________
New Agent Name: ____________________________

**If you are submitting changes to more than one property, please submit all required change forms for each individual property.

Additional Information

Please review the sample completed forms on NHC website www.nhcinc.org

Any Questions - Heather Gross at 770-939-3939 Ext. 2000 or oaforms@nhcinc.org

Property Name: ____________________________
Contract #: ____________________________
Print Name: ____________________________
Phone #: ____________________________
Title: ____________________________
Company Name: ____________________________

updated 6/19
SIGNATURE AUTHORIZATION FORM

Property ____________________ Contract Number __________

This is my official notice that the following employees/individuals are authorized to sign official Section 8 business documents on behalf of the property indicated above, such as Certifications (form HUD 50059), Exigent Health & Safety Certification (EH&S), FHEO documentation, Contracts, Rent Schedules, and other HUD forms, contracts and agreements.

HUD will accept the signature of an individual who has been granted authority on behalf of the owner and whose signature legally binds the owner entity and controlling individuals to the terms and conditions specified in the aforementioned documents.

After each employee name, list the types of document(s) each person is authorized to sign. For anyone authorized to sign all documents, you may state “All.”

The employees/individuals listed below will continue to have such signature authorization until I, as the owner, have notified NHC, in writing, of any changes.

<table>
<thead>
<tr>
<th>Employee Name</th>
<th>Title</th>
<th>These Documents</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</tbody>
</table>

Signed (Property Owner only): ____________________ Date __________

Print Name ____________________ Phone No. __________

Title ____________________

Owner Company Name ____________________

Address ____________________

NHC will cross reference this authorization form and will not accept (or process) documents if signed by any other party not listed above on this form.

** Please refer to the NHC Mandatory checklist for delivery Instructions.
**Property Contact Information**

- **Property Name**
- **Contract Number**
- **Street**
- **City**
- **State**
- **Zip Code**
- **Emergency Telephone**
- **Onsite Manager**
- **Manager Telephone**
- **Manager Fax**
- **Manager Email**

**Owner Contact Information**

- **Company Name**
- **Owner Contact Name**
- **Company Telephone:**
- **Company Fax:**
- **Owner Contact Telephone**
- **Owner Contact Email**
- **Street**
- **City**
- **State**
- **Zip Code**

**Management Contact Information**

- **Management Company Name**
- **Management Contact Name**
- **Contact Telephone**
- **Contact Fax:**
- **Management Contact Email**
- **Street**
- **City**
- **State**
- **Zip Code**
DIRECT DEPOSIT SIGN-UP FORM

DIRECTIONS

• To sign up for Direct Deposit, the payee is to read the back of this form and fill in the information requested in Sections 1 and 2. Then take or mail this form to the financial institution. The financial institution will verify the information in Sections 1 and 2, and will complete Section 3. The completed form will be returned to the Government agency identified below.

• A separate form must be completed for each type of payment to be sent by Direct Deposit.

• The claim number and type of payment are printed on Government checks. (See the sample check on the back of this form.) This information is also stated on beneficiary/annuitant award letters and other documents from the Government agency.

• Payees must keep the Government agency informed of any address changes in order to receive important information about benefits and to remain qualified for payments.

SECTION 1 (TO BE COMPLETED BY PAYEE)

A NAME OF PAYEE (last, first, middle initial)

ADDRESS (street, route, P.O. Box, APO/FPO)

CITY STATE ZIP CODE

TELEPHONE NUMBER AREA CODE

B NAME OF PERSON(S) ENTITLED TO PAYMENT

C CLAIM OR PAYROLL ID NUMBER

Prefix Suffix

PAYEE/Joint PAYEE CERTIFICATION

I certify that I am entitled to the payment identified above, and that I have read and understood the back of this form. In signing this form, I authorize my payment to be sent to the financial institution named below to be deposited to the designated account.

SIGNATURE DATE SIGNATURE DATE

SECTION 2 (TO BE COMPLETED BY PAYEE OR FINANCIAL INSTITUTION)

GOVERNMENT AGENCY NAME
National Housing Compliance

GOVERNMENT AGENCY ADDRESS
1975 Lakeside Parkway, Suite 310
Atlanta, GA 30084

SECTION 3 (TO BE COMPLETED BY FINANCIAL INSTITUTION)

NAME AND ADDRESS OF FINANCIAL INSTITUTION

ROUTING NUMBER CHECK DIGIT

DEPOSITOR ACCOUNT TITLE

FINANCIAL INSTITUTION CERTIFICATION

I confirm the identity of the above-named payee(s) and the account number and title. As representative of the above-named financial institution, I certify that the financial institution agrees to receive and deposit the payment(s) identified above in accordance with 31 CFR Parts 240, 209, and 210.

PRINT OR TYPE REPRESENTATIVE'S NAME SIGNATURE OF REPRESENTATIVE TELEPHONE NUMBER DATE

Financial institutions should refer to the GREEN BOOK for further instructions.

THE FINANCIAL INSTITUTION SHOULD MAIL THE COMPLETED FORM TO THE GOVERNMENT AGENCY IDENTIFIED ABOVE.

GOVERNMENT AGENCY COPY

1199-207

NSN 7540-01-959-0224

***Please refer to the NH Mandatory Checklist for delivery instructions***

Designed using Perform Pro, WHS/DIOR, Mar 97
BURDEN ESTIMATE STATEMENT

The estimated average burden associated with this collection of information is 10 minutes per respondent or recordkeeper, depending on individual circumstances. Comments concerning the accuracy of this burden estimate and suggestions for reducing this burden should be directed to the Financial Management Service, Facilities Management Division, Property & Supply Section, Room B-101, 3700 East-West Highway, Hyattsville, MD 20782 or the Office of Management and Budget, Paperwork Reduction Project (1510-0007), Washington, D.C. 20503.

PLEASE READ THIS CAREFULLY

All information on this form, including the individual claim number, is required under 31 USC 3322, 31 CFR 209 and/or 210. The information is confidential and is needed to prove entitlement to payments. The information will be used to process payment data from the Federal agency to the financial institution and/or its agent. Failure to provide the requested information may affect the processing of this form and may delay or prevent the receipt of payments through the Direct Deposit/Electronic Funds Transfer Program.

INFORMATION FOUND ON CHECKS

Most of the information needed to complete boxes A, C, and F in Section 1 is printed on your government check:

A. Be sure that payee's name is written exactly as it appears on the check. Be sure current address is shown.
B. Claim numbers and suffixes are printed here on checks beneath the date for the type of payment shown here.
C. Check the Green Book for the location of prefixes and suffixes for other types of payments.
D. Type of payment is printed to the left of the amount.

SPECIAL NOTICE TO JOINT ACCOUNT HOLDERS

Joint account holders should immediately advise both the Government agency and the financial institution of the death of a beneficiary. Funds deposited after the date of death or ineligibility, except for salary payments, are to be returned to the Government agency. The Government agency will then make a determination regarding survivor rights, calculate survivor benefit payments, if any, and begin payments.

CANCELLATION

The agreement represented by this authorization remains in effect until cancelled by the recipient by notice to the Federal agency or by the death or legal incapacity of the recipient. Upon cancellation by the recipient, the recipient should notify the receiving financial institution that he/she is doing so.

The agreement represented by this authorization may be cancelled by the financial institution by providing the recipient a written notice 30 days in advance of the cancellation date. The recipient must immediately advise the Federal agency if the authorization is cancelled by the financial institution. The financial institution cannot cancel the authorization by advice to the Government agency.

CHANGING RECEIVING FINANCIAL INSTITUTIONS

The payee's Direct Deposit will continue to be received by the selected financial institution until the Government agency is notified by the payee that the payee wishes to change the financial institution receiving the Direct Deposit. To effect this change, the payee will complete a new SF 1199A at the newly selected financial institution. It is recommended that the payee maintain accounts at both financial institutions until the transition is complete, i.e. after the new financial institution receives the payee's Direct Deposit payment.

FALSE STATEMENTS OR FRAUDULENT CLAIMS

Federal law provides a fine of not more than $10,000 or imprisonment for not more than five (5) years or both for presenting a false statement or making a fraudulent claim.
**Request for Taxpayer Identification Number and Certification**

**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.

**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. citizen or other U.S. person (defined below).

**Certification instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. See the instructions on page 4.

**General Instructions**

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

**Purpose of Form**

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners’ share of effectively connected income.

**Note.** If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester’s form if it is substantially similar to this Form W-9.

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

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

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

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

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

**Foreign person.** If you are a foreign person, do not use Form W-9. Instead, use the appropriate Form W-8 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

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

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 provision to claim an exemption from tax on his or her scholarship 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. This is called “backup withholding.” Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

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

**Payments you receive will be subject to backup withholding if:**

1. You do not furnish your TIN to the requester.
2. You do not certify your TIN when required (see the Part II instructions on page 3 for details).
3. The IRS tells 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).
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See the instructions below and the separate Instructions for the Requester of Form W-9. Also see Special rules for partnerships on page 1.

**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).** Check the “Limited liability company” box only and enter the appropriate code for the tax classification (“D” for disregarded entity, “C” for corporation, “P” for partnership) in the space provided.

For a single-member LLC (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner under Regulations section 301.7701-3, enter the owner’s name on the “Name” line. Enter the LLC’s name on the “Business name” line.

For an LLC classified as a partnership or a corporation, enter the LLC’s name on the “Name” line and any business, trade, or DBA name on the “Business name” line.

**Other entities.** Enter your business name as shown on required federal tax documents on the “Name” line. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on the “Business name” line.

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

**Exempt Payee**

If you are exempt from backup withholding, enter your name as described above and check the appropriate box for your status, then check the “Exempt payee” box in the line following the business name, sign and date the form.
Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends.

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

The following payees are exempt from backup withholding:
1. An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2),
2. The United States or any of its agencies or instrumentalities,
3. A state, the District of Columbia, a possession of the United States, or any of its 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 includes:
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 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 payees listed above, 1 through 15.

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

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1. **Part I. Taxpayer Identification Number (TIN)**

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

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

   If you are a single-member LLC that is disregarded as an entity separate from its owner (see **Limited liability company** (LLC) on page 2), enter the owner’s SSN (or EIN, if the owner has one). Do not enter the disregarded entity’s EIN. If the LLC is classified as a corporation or partnership, enter the entity’s EIN.

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

   **How to get a TIN.** If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local Social Security Administration office or get this form online at www.ssa.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/businesses and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting 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 marketable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

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

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

---

2. **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 payees, see **Exempt Payee** 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.

---

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.
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.

<table>
<thead>
<tr>
<th>What Name and Number To Give the Requester</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>For this type of account:</strong></td>
<td><strong>Give name and SSN of:</strong></td>
</tr>
<tr>
<td>1. Individual</td>
<td>The individual</td>
</tr>
<tr>
<td>2. Two or more individuals (joint account)</td>
<td>The actual owner of the account or, if combined funds, the first individual on the account</td>
</tr>
<tr>
<td>3. Custodial account of a minor (Uniform Gift to Minors Act)</td>
<td>The minor</td>
</tr>
<tr>
<td>4. a. The usual revocable savings trust (grantor is also trustee)</td>
<td>The grantor-trustee</td>
</tr>
<tr>
<td>b. So-called trust account that is not a legal or valid trust under state law</td>
<td>The actual owner</td>
</tr>
<tr>
<td>5. Sole proprietorship or disregarded entity owned by an individual</td>
<td>The owner</td>
</tr>
<tr>
<td><strong>For this type of account:</strong></td>
<td><strong>Give name and EIN of:</strong></td>
</tr>
<tr>
<td>6. Disregarded entity not owned by an individual</td>
<td>The owner</td>
</tr>
<tr>
<td>7. A valid trust, estate, or pension trust</td>
<td>Legal entity</td>
</tr>
<tr>
<td>8. Corporate or LLC electing corporate status on Form 8832</td>
<td>The corporation</td>
</tr>
<tr>
<td>9. Association, club, religious, charitable, educational, or other tax-exempt organization</td>
<td>The organization</td>
</tr>
<tr>
<td>10. Partnership or multi-member LLC</td>
<td>The partnership</td>
</tr>
<tr>
<td>11. A broker or registered nominee</td>
<td>The broker or nominee</td>
</tr>
<tr>
<td>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</td>
<td>The public entity</td>
</tr>
</tbody>
</table>

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

Secure Your Tax Records from Identity Theft

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

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

Call the IRS at 1-800-829-1040 if you think your identity has been used inappropriately for tax purposes.

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 personal property to the Treasury Inspector General for Tax Administration at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: spam@us.com or contact them at www.consumer.gov/idtheft or 1-877-438-4388.

Visit the IRS website at www.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 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 non-tax 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. Payors 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.
SAMPLE Forms (Completed)
- Signature Authorization
- Owner/Agent Information Form
- Direct Deposit Sign-Up Form
- W-9 Form
**SIGNATURE AUTHORIZATION FORM**

**Property Happy Gardens, LLP  Contract Number GA111111111**

This is my official notice that the following employees/individuals are authorized to sign official Section 8 business documents on behalf of the property indicated above, such as Certifications (form HUD 50059), Exigent Health & Safety Certification (EH&S), FHEO documentation, Contracts, Rent Schedules, and other HUD forms, contracts and agreements.

HUD will accept the signature of an individual who has been granted authority on behalf of the owner and whose signature legally binds the owner entity and controlling individuals to the terms and conditions specified in the aforementioned documents.

After each employee name, list the types of document(s) each person is authorized to sign. For anyone authorized to sign all documents, you may state "All."

The employees/individuals listed below will continue to have such signature authorization until I, as the owner, have notified NHC, in writing, of any changes.

<table>
<thead>
<tr>
<th>Employee Name</th>
<th>Title</th>
<th>These Documents</th>
</tr>
</thead>
<tbody>
<tr>
<td>Jane Doe</td>
<td>Site Manager</td>
<td>50059</td>
</tr>
<tr>
<td>Sue Person</td>
<td>Administrative Asst</td>
<td>50059, Rent Schedules</td>
</tr>
<tr>
<td>Bob Person</td>
<td>Regional Manager</td>
<td>ALL</td>
</tr>
</tbody>
</table>

Signed (Property Owner only) ______________________________ Date 1/1/11

Print Name ___________________________ Phone No. **773-123-1234**

Title ___________________________ Owner

Owner Company Name _____________ Happy Gardens, LLP

Address __________________________ 1234 Main Street

City, State Zip Code

NHC will cross reference this authorization form and will not accept (or process) documents if signed by any other party not listed above on this form.

** Please refer to the NHC Mandatory checklist for delivery instructions.

Rev. 1/11
Property Contact Information

Property Name
Happy Family Community

Street
1234 Main Street

City
Atlanta

State
GA

Zip Code
30345

Emergency Telephone
404-123-1222

Manager Telephone
404-123-1234

Manager Fax
404-123-7654

Manager Email
sitemailer@aol.com

Owner Contact Information

Company Name
Owner Company, LLC

Company Telephone:
404-555-1234 Ext. 2255

Company Fax:
404-555-1111

Owner Contact Name
James Owner

Owner Contact Telephone
404-555-1234

Owner Contact Email
owner@aol.com

Management Contact Information

Management Company Name
Management Company, Inc.

Contact Telephone
404-555-0000

Contact Fax:
404-555-1111

Management Contact Name
John Doe

Management Contact Email
johndoe@aol.com

Street
1234 Nowhere Road

City
Atlanta

State
GA

Zip Code
30345
MOR Contact

Name: John Doe

Telephone: 404-555-0000
Fax: 404-555-1111

Street: 1234 Nowhere Road
City: Atlanta
State: GA
Zip Code: 30345

Email: johndoe@aol.com

Rent Adjustments / Contract Renewals Contact

Name: John Doe

Telephone: 404-555-0000
Fax: 404-555-1111

Street: 1234 Nowhere Road
City: Atlanta
State: GA
Zip Code: 30345

Voucher/ Special Claims Contact

Name: Dee Doe

Telephone: 404-555-0000
Fax: 404-555-1111

Street: 1234 Nowhere Road
City: Atlanta
State: GA
Zip Code: 30345

Notes

Signature

Print Name: John Doe

Telephone: 404-555-2221

Title: Regional Manager

Company: Management Company, Inc.

Email: johndoe@aol.com

Date
DIRECT DEPOSIT SIGN-UP FORM

DIRECTIONS

- To sign up for Direct Deposit, the payee is to read the back of this form and fill in the information requested in Sections 1 and 2. Then take or mail this form to the financial institution. The financial institution will verify the information in Sections 1 and 2, and will complete Section 3. The completed form will be returned to the Government agency identified below.
- A separate form must be completed for each type of payment to be sent by Direct Deposit.
- The claim number and type of payment are printed on Government checks. (See the sample check on the back of this form.) This information is also stated on beneficiary/annuitant award letters and other documents from the Government agency.
- Payees must keep the Government agency informed of any address changes in order to receive important information about benefits and to remain qualified for payments.

SECTION 1 (TO BE COMPLETED BY PAYEE)

A NAME OF PAYEE (last, first, middle initial)
Happy Gardens, LLP

ADDRESS (street, route, P.O. Box, APO/FPO)
1 Lake Michigan Drive

CITY
AnyCity

STATE
ST

ZIP CODE
12345

TELEPHONE NUMBER
123-223-3456

AREA CODE

B NAME OF PERSON(S) ENTITLED TO PAYMENT
Jane Owner

CLAIM OR PAYROLL ID NUMBER
36-9256579

Prefix

Suffix

PAYEE/Joint Payee Certification
I certify that I am entitled to the payment identified above, and that I have read and understood the back of this form. In signing this form, I authorize my payment to be sent to the financial institution named below to be deposited to the designated account.

SIGNATURE

DATE

SECTION 2 (TO BE COMPLETED BY PAYEE OR FINANCIAL INSTITUTION)

GOVERNMENT AGENCY NAME
National Housing Compliance

GOVERNMENT AGENCY ADDRESS
1975 Lakeside Parkway, Suite 310
Tucker, GA 30084

SECTION 3 (TO BE COMPLETED BY FINANCIAL INSTITUTION)

NAME AND ADDRESS OF FINANCIAL INSTITUTION
The Bank & Trust Co.
123 Lakeshore Drive
City, ST Zip Code

ROUTING NUMBER
099212345

CHECK DIGIT

DEPOSITOR ACCOUNT TITLE
Happy Gardens, LLP

FINANCIAL INSTITUTION CERTIFICATION
I confirm the identity of the above-named payee(s) and the account number and title. As representative of the above-named financial institution, I certify that the financial institution agrees to receive and deposit the payment identified above in accordance with 51 CFR Parts 240, 209, and 210.

PRINT OR TYPE REPRESENTATIVE'S NAME
John Banker

SIGNATURE OF REPRESENTATIVE

TELEPHONE NUMBER
202-555-5555

DATE
1/1/11

Financial institutions should refer to the GREEN BOOK for further instructions.

THE FINANCIAL INSTITUTION SHOULD MAIL THE COMPLETED FORM TO THE GOVERNMENT AGENCY IDENTIFIED ABOVE.

GOVERNMENT AGENCY COPY

NSN 7540-01-058-0224

***Please refer to the NSN Mandatory Checklist for delivery instructions

Designed using Perform Pro, WHS/DIOR, Mar 97

1199-207
**Request for Taxpayer Identification Number and Certification**

**Property Name:** Happy Gardens Community

**Contract No.:** GA111111111

**Print or type**

<table>
<thead>
<tr>
<th>Name (as shown on your income tax return)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Happy Gardens, LLP</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Business name, if different from above</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Check appropriate box:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Individual/Sole proprietor</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Limited liability company. Enter the tax classification (D=dissolved entity, C=corporation, P=partnership)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Exempt payee</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Address (number, street, and apt. or suite no.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1234 Main Street</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>City, state, and ZIP code</th>
</tr>
</thead>
<tbody>
<tr>
<td>City State 33333</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Requester’s name and address (optional)</th>
</tr>
</thead>
<tbody>
<tr>
<td>National Housing Compliance, Inc.</td>
</tr>
<tr>
<td>1975 Lakeside Parkway, Suite 310</td>
</tr>
<tr>
<td>Atlanta, GA 30084</td>
</tr>
</tbody>
</table>

**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.

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

<table>
<thead>
<tr>
<th>Social security number</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Employer Identification number</th>
</tr>
</thead>
<tbody>
<tr>
<td>99 9999999</td>
</tr>
</tbody>
</table>

**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 and dividends received, or (c) the IRS has notified me that I am no longer subject to backup withholding, and

3. I am a U.S. citizen or other U.S. person (defined below).

**Certification instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. See the instructions on page 4.

**Sign Here**

<table>
<thead>
<tr>
<th>Signature of U.S. person</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>1/11/2011</td>
</tr>
</tbody>
</table>

**General Instructions**

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

**Purpose of Form**

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

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

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

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

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

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

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

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

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,