

# **Housing Authority of the Seminole Nation of Oklahoma**

## **EMERGENCY RENTAL ASSISTANCE POLICY AND PROCEDURE**

**These policies and procedures were amended by the Housing Authority of the Seminole Nation of Oklahoma on October 20, 2022.**

## SECTION 1

### GENERAL PROVISIONS

A. Introduction; Tribal Preference. The mission of the Housing Authority of the Seminole Nation of Oklahoma (“HASNOK”) is to provide decent, safe, sanitary and affordable housing to income-eligible Native Americans living or intending to live within its housing service area, as same may change from time to time. The Board of Commissioners (“BOC”) hereby enacts this Emergency Rental Assistance Program Policy (“Policy”) in order to set forth the policies and procedures applicable to the Emergency Rental Assistance Program (“Program”) of the HASNOK. Members/Citizens/Freedmen of the Seminole Nation of Oklahoma (“Nation”) will receive preferential consideration in the allocation of resources in compliance with Emergency Rental Assistance Program Operating Policy and Procedure (“Policy”), and applicable law.

B. Purpose. This Policy is designed to serve as:

1. A guide regarding participant eligibility and selection and assistance standards;
2. A document to provide consistent, equitable and uniform treatment of applicants; and
3. A basis for decision-making by officers and employees of the HASNOK.

C. Compliance with Applicable Law. This Policy shall be implemented and may be conformed to comply with applicable provisions of Section 501 (a) of the Consolidated Appropriations Act, 2021, Pub. L. No. 116-260 (Dec. 27, 2020), and other applicable tribal, state and federal laws. This Policy shall not be construed or applied to prevent the HASNOK from complying with the terms and conditions of any federal grant or contract, including any rules or regulations applicable to HUD-assisted programs.

D. Sovereign Immunity. The HASNOK specifically retains all governmental immunities associated with its sovereign status. The HASNOK’s subsidiaries, employees, officers, and agents shall share in its sovereign immunity from suit. The HASNOK does not waive its sovereign immunity in any respect and this Policy shall not be construed as such waiver.

E. Notice. The HASNOK shall post a copy of this Policy in the lobby of its headquarters.

## SECTION 2

### CONDITIONS OF ELIGIBILITY

A. Participant Eligibility Criteria. The following criteria shall govern eligibility for Program participation.

1. The applicant must be a Native American member/citizen/Freedmen or a member of a Native American Family. A Native American is defined as any person recognized as being an Indian or Alaska Native by a Tribe, the Federal government, or any State. Native American status must be verified by a Tribal Enrollment Card;

2. The applicant must be a household of one or more individuals who are obligated to pay rent on a residential dwelling and HASNOK determines that either:
  - a. One or more individuals within the household has:
    - i. Qualified for unemployment benefits; OR
    - ii. Experienced a reduction in household income, incurred significant costs, or experienced other financial hardship due, directly or indirectly, to the COVID-19 outbreak, which the applicant shall attest in writing; OR
  - b. One or more individuals within the household can demonstrate a risk of experiencing homelessness or housing instability, which may include:
    - i. A past due utility or rent notice or eviction notice; OR
    - ii. Unsafe or unhealthy living conditions; OR
    - iii. Any other evidence of such risk, as determined by HASNOK.
3. The Applicant's household income must be at or below 80% of the area median.
  - a. Area Median – with respect to a household, the median income for the area in which the household is located, as determined by the Secretary of Housing and Urban Development.
  - b. HASNOK may determine income eligibility by reference to either:
    - i. household total income for calendar year 2021 or
    - ii. sufficient confirmation of the household's monthly income at the time of application, as determined by the Secretary of the Treasury (Secretary).
      1. Income source documentation must be submitted for at least the two months prior to submission of the application for assistance.
4. The assistance must be for applicant's primary residence and applicant must produce documents, including but not limited to a lease, a deed, utility bills, tax records, etc., proving that the residence is applicant's primary residence.
5. The applicant must be ready, willing, and able to meet all obligations of participation in the Program.

B. Computation of Income. The Applicant's annual income shall be computed by choosing one of the following definitions of annual income:

1. The Part 5 Definition (as same may change from time to time), which is defined in 24 CFR 5.609 and is incorporated by reference; or
2. The adjusted gross income as defined for purposes of reporting under Internal Revenue Service (IRS) Form 1040 series for individual annual income tax purposes.

HASNOK shall use the Definition most advantageous to the applicant. When a Definition allows for excessive mileage, excessive mileage shall mean over 20 miles, traveled one way, for employment or educational related purposes. Excessive travel expenses shall not exceed twenty-five dollars (\$25) per family per week, for employment or educational related travel.

D. Income Exclusions. Compensation received by or on behalf of a veteran for service-connected disability, death, dependency or in indemnity compensation shall be excluded as income from any household annual income calculation.

### SECTION 3

#### APPLICATION PROCEDURES

A. Application Requirement. The application is the basic record of each family applying for admission to the Program. Each applicant is required to provide any and all information requested and to sign the application and all supporting documents. All information and statements made by the applicant are subject to verification. **Providing false statements or making any materially false, fictitious, or fraudulent statement or representation, or making or using any false writing or document knowing the same to contain any materially false, fictitious, or fraudulent statement or representation renders the applicant ineligible and may subject the applicant to criminal and/or civil sanctions.** Incomplete applications will not be accepted.

B. Application Procedure.

1. Applications are accepted by the Intake Clerk. Each application shall reflect the date and time received and shall bear the initial of the employee who accepted the application.
2. An application may be submitted by either an eligible household. All adult household members must sign the application and an authorization for release of information, which is required for third party verification. All HASNOK participants must submit an application.
3. In the event it is determined that an applicant has an immediate family tie to any HASNOK employee, Commissioner or elected tribal official, the HASNOK will publish a "Public Disclosure" in accordance with its Conflict of Interest Policy.

4. The application and all information relating to the family's eligibility shall be maintained in a file, along with all relevant correspondence. Files will be placed in one of three categories, as follows:
  - a. **“Eligible”** - Applicant has met initial eligibility requirements and has been placed on the waiting list for the program;
  - b. **“Ineligible”** - Applicant has not met initial eligibility requirements and/or has been determined to be ineligible for the program; or
  - c. **“Inactive”**– Applicant has not updated the application within thirty (30) days of notification.
5. If during the application intake and screening process it is determined that the applicant is ineligible for program participation, the applicant will be informed of such determination, and the application classified as ineligible. In such instances, sufficient information and findings pertaining to the denial of services will be documented for the file. A certified letter with return receipt requested will be mailed to the applicant within thirty (30) days of the date of denial. The notice shall specify the grounds for the denial of service and advise the applicant of his/her right to appeal the decision pursuant to the Grievance Policy and Procedure of the HASNOK.
6. All entries will be made in ink or typed. Corrections or changes will be made by striking through the original entry and entering the correct information. Such changes are to be dated and initialed by the person recording the change, with all changes and explanations noted in the record.
7. Upon request, a disabled person may receive assistance from the HASNOK or a representative of his/her choice in completing the application.
8. All incoming applications must be added into software system and to the ERAP Spreadsheet (attached) for tracking.

C. Verification and Documentation of Application Information. Information submitted by each applicant shall be verified to assure that the information is true and correct. Complete and accurate verification records will be maintained. Each applicant shall provide the following documents to substantiate his or her Indian status, identity, income and other conditions of eligibility. At a minimum, a complete application includes:

1. Application page(s) is completed with all required information;
2. Copy of Social Security cards for all household members;
3. Copy of Tribal Membership Card for head of household, if applicable;
4. Copy of Landlord Form;

5. Income Verification Documentation.
  - a. Income may be determined by
    - i. The household's monthly income at the time of application of assistance. Applicant must submit thirty days of current paystubs (two bi-weekly paycheck stubs or four weekly paycheck stubs).
6. Copy of utility bill.
  - a. Bill must be in Applicant's for Applicant's spouse's name.
7. Documentation proving that the assistance is for applicant's primary residence, which may include but is not limited to a lease, a deed, utility bills, tax records, etc..
8. Documentation demonstrating that the applicant's household has experienced a reduction in income, incurred significant costs, or experienced other financial hardship due to the COVID-19 outbreak.

## **SECTION 4**

### **SELECTION OF PARTICIPANTS**

- A. Prioritization of Applications. Applications will be prioritized as follows:
  1. Applications shall be prioritized for eligible households who satisfy any of the following conditions:
    - a. Very Low-income applicants will have priority over Low-income applicants. Very Low-income is when the income of the household does not exceed 50 percent of the area median income for the household; or
    - b. One or more individuals within the household are unemployed as of the date of the application for assistance and have not been employed for the 90-day period preceding such date; or
    - c. One or more individuals within the household were unable to reach their place of employment or their place of employment was closed because of a public health order imposed as a direct result of the COVID-19 public health emergency.
    - d. Applicants that meet any of these three conditions will be served before applications that do not meet any of these three conditions.

2. Applications will then be further prioritized in the following order:
  - a. Households with at least one Seminole Nation members whose household income is under 30 percent of the annual median income.
  - b. Households with at least one Seminole Nation members whose household income is 31-50 percent of the annual median income.
  - c. Households with at least one Seminole Nation members whose household income is 51-80 percent of the annual median income.
  - d. Households with at least one Seminole Nation Freedmen;
  - e. Households with at least one other tribal members/citizens/Freedmen, provided that the Applicant or household member must possess a valid Tribal Enrollment Card. The term “other tribal members/citizens/Freedmen” refers to a members/citizens/Freedmen of a federally recognized tribe other than the Seminole Nation of Oklahoma.

B. Notification of Selected Applicants. The Nation shall notify applicants who are selected for Program participation in writing.

## **SECTION 5**

### **ASSISTANCE**

- A. Eligible Assistance. Assistance may be applied for the following:
  1. Current and Prospective Rent Payments up to \$600 per month, not to exceed \$1,800.00 in assistance.
    - a. No commitments for prospective rent payments will be made until rental arrears are paid; and
    - b. Assistance will be provided on a one-time only basis.
  2. Rent Arrears
    - a. Past due rent that accrued since March 13, 2020; and
    - b. Assistance will not be applied to delinquent accounts for the period prior to March 13, 2020.

- B. Ineligible Requests. Funds may not be applied for:
1. Deposits (rent or utility);
  2. Tenant damages (charges applied to tenant accounts for tenant caused damages);
  3. Telecommunication services (telephone, cable, Internet); and
  4. To the extent possible, rental assistance provided to an eligible household should not be duplicative of any other federally funded rental assistance provided to such household.
- C. Funds will be paid directly to landlords.
1. HASNOK shall make reasonable efforts to obtain the cooperation of landlords to accept payments from the program. Outreach will be considered complete if a request for participation is sent in writing, by certified mail, to the landlord, and the addressee does not respond to the request within 21 calendar days after mailing; or, if the grantee has made at least three attempts by phone or email over a 21 calendar-day period to request the landlord or utility provider's participation. All efforts must be documented. The cost of the mailing would be an eligible administrative cost. If landlord declines participations, upon approval of the Executive Director, funds may be paid directly to eligible household.
  2. HASNOK shall provide documentation to the household for any payment made to landlord on the eligible household's behalf.
- D. HASNOK shall determine, in its sole discretion how to allocate the funds of this program.
- E. Data assembled in connection with this program shall be maintained for a period of five years after all funds have been expended or returned.

## SECTION 6

### MISCELLANEOUS PROVISIONS

A. Confidentiality. All information obtained by the HASNOK in order to establish suitability for program participation shall be kept strictly confidential. Additional disclosures of the information may occur during program reviews or audits, investigations by authorized law enforcement personnel or as necessary to comply with any reporting requirements of the Nation or its funding agencies.

B. Limitation of Liability; Indemnification. The HASNOK and/or the Nation shall not be liable to the Participant or any of the Participant's household members, visitors or patrons for any



damage to person or property caused by any action, omission or negligence of the Participant or any other Participant. Further, the Participant(s) agree to hold the HASNOK and the Nation harmless from any claim, obligation, liability, loss, damage or expense, including without limitation attorney's fees and court costs, arising from any condition or natural feature -- known or unknown -- affecting the premises or resulting from Participant's participation in this program.

C. Appeals. Participants may appeal a denial of service or any other qualifying decision or action relating to implementation of this Policy pursuant to the Grievance Policy and Procedure of the HASNOK.

D. Sovereign Immunity. HASNOK specifically retains its sovereign immunity and nothing contained within this policy shall be considered a waiver of HASNOK's sovereign immunity.



# EMERGENCY RENTAL ASSISTANCE PROGRAM

The Emergency Rental Assistance Program (ERAP) assists eligible Seminole Nation tribal households and other tribal households that are unable to pay rent due to the COVID-19 pandemic. ERAP can assist eligible households with rental arrearages, & current rental payments. Telecommunication services (telephone, cable, Internet) delivered to the rental dwelling **ARE NOT** considered to be utilities. This program is only available to rental households and does not apply to households with a mortgage or who currently own their home. This program is limited to one tribal member per household. **Payments will only be made directly to the landlord.**

## **PROGRAM REQUIREMENTS**

- 1 or more individuals within the household has qualified for unemployment benefits or experienced a reduction in household income, incurred significant costs, or experienced other financial hardship due, directly, or indirectly, to the COVID-19 outbreak.
- 1 or more individuals within the household can demonstrate a risk of experiencing homelessness or housing instability.
- Household income is at or below 80% of area median income.

## **REQUIRED DOCUMENTS**

- Completed Application
- Copy** of Tribal Membership Card for Head of Household or Spouse (if applicable)
- Copy** of State Driver's License or ID
- Copy** of Social Security Card (all household members)
- Landlord/Rental Form
  - o Tax Identification Number required
- Copy** of Lease
- Income Verification (please **submit one** of the following for all household members receiving income):
  - o 30 Days Check Stubs
  - o 2022-2023 Award Letters
  - o Proof of Unemployment (Letter from Workforce office)

## **CONTACT INFORMATION**

Applications may be submitted via:

- Office – 120 W. 4<sup>th</sup> , Wewoka, OK 74884 (preferred method)
- Mail – P.O. Box 1493, Wewoka, OK 74884

If you have any questions, please contact the Housing Authority at (405) 257-6604.

**EMERGENCY RENTAL ASSISTANCE PROGRAM APPLICATION  
Housing Authority of the Seminole Nation**

NAME: \_\_\_\_\_ Spouse/Other: \_\_\_\_\_  
First, MI, Last First, MI, Last

Social Security Number: \_\_\_\_\_ Date of Birth: \_\_\_\_\_

\_\_\_\_\_  
 Mailing Address City, State, Zip

\_\_\_\_\_  
 Physical Address (if different) City, State, Zip

\_\_\_\_\_  
 COUNTY **Current Phone**

EMAIL ADDRESS: \_\_\_\_\_

What is the primary applicant's race?  Native American  Black or African American  Caucasian  Other  
 (please list) \_\_\_\_\_

Do you currently rent or own your residence?  Rent  Own

Do you have overdue balance due to unpaid rent charges? \_\_\_\_\_ Total Amount: \_\_\_\_\_

Do you have a Lease for the unit?  YES  NO (If yes, please provide)

**ASSISTANCE NEEDED (select all that apply)**

- Rent  Arrears

**HOUSEHOLD COMPOSITION**

Complete the information below for each member who will be living with you.

Name	SSN	Sex	Birthdate	Relationship
1.				
2.				
3.				
4.				
5.				
6.				
7.				

**By signing below, I hereby certify that:**

- The above information is true and accurate, and if requested by the Seminole Nation of Oklahoma, can provide documentation in support of my attestation of need. I also understand that if any of the above information supplied is found to be false, I can be required to return any support payments received.
- I have experienced a reduction in household income, incurred significant costs, or experienced other financial hardship due, directly, or indirectly, to the COVID-19 outbreak.
- I am at risk of experiencing homelessness, housing instability or currently reside in unsafe or unhealthy living conditions.
- I am **NOT** receiving any other form of Federal assistance to pay my rent payment.
- I am obligated to pay rent and utilities on a residential dwelling that I do not own or have a mortgage interest in.

**PLEASE NOTE:** *Once you have been approved/denied for assistance, you will receive a letter in the mail. Please also be aware that you are still required to make rent payments to the Landlord.*

***You are responsible for any unpaid balances.***

***Payments may take up to 30 days to credit your account.***

**PRINT NAME:** \_\_\_\_\_

**SIGNATURE:** \_\_\_\_\_ **DATE:** \_\_\_\_\_



# Housing Authority of the Seminole Nation

P. O. BOX 1493 • Wewoka, OK 74884 • 101 S. Hitchite

*"Building self-sufficiency through quality housing services"*

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## Zero Income Certification

**(Fill out IF you have NO income)**

I hereby certify that I receive **NO income** (no money) at this time from any source, including, but not limited to:

- Wages from employment (including commissions, tips, bonuses, fees, etc.)
- Income from operation of a business
- Rental income from real or personal property
- Interest or dividends from assets
- Social Security payments, annuities, insurance policies, retirement funds, pensions, disability, or death benefits
- Unemployment or disability payments
- Public Assistance payments
- Periodic allowances such as alimony, child support, or gifts received from persons not living in the unit.
- Educational grants and/or scholarships or Veterans Administration benefits available for subsistence after deducting expenses for tuition, fees, and books.
- Self-employment

I will be using the following sources (ex. family) **to help pay** for rent, groceries, and other necessities:

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I understand that, as long as my household claims zero income for determining rental assistance, I must sign Zero Income Certification every ninety (90) days. Furthermore, I agree to notify Housing Authority of the Seminole Nation immediately, if there is any change in my income.

**Head of Household:**

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

**Spouse/Other:**

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

**Release of Information**

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**CONSENT:** I authorize and direct any Federal, State, or local agency, organization, business, or individual to release to Housing Authority of the Seminole Nation of Oklahoma any information or materials needed to complete and verify my application for participation, and/or maintain my continued assistance under the Section 8, Rental Rehabilitation, Low-Income Public Housing, and/or other housing assistance programs. I understand and agree that this authorization or the information obtained with its use may be given to and used by the Department of Housing and Urban Development (HUD) in administering and enforcing program rules and policies.

**Information Covered:** I understand that, depending on program policies and requirements, previous or current information regarding me or my household may be needed. Verifications and inquiries that may be requested, included but are not limited to:

- \*Identity and Marital Status   \*Employment, Income, Assets   \*Residences and Rental Activity
- \*Credit and Criminal Activity   \*Medical or Child Care Allowances

I understand that this authorization cannot be used to obtain any information about me that is not pertinent to my eligibility for and continued participation in a housing assistance program.

**Groups or Individuals That May Be Asked:** The groups or individuals that may be asked to release the above information (depending on program requirements) include, but are not limited to:

- \*Previous Landlords (Including Public Housing Agencies)   \*Past, or Present Employers   \*Veterans Administration
- \*Courts and Post Offices   \*Welfare Agencies   \*Retirement Systems   \*State unemployment Agencies
- \*Banks and other Financial Institutions   \*Schools and Colleges   \*Social Security Administration
- \*Credit providers and Credit Bureaus   \*Law Enforcement Agencies   \*Medical and Child Care Providers
- \*Utility Companies   \*Support and Alimony Providers

**Computer Matching Notice and Consent:** I understand and agree that HUD or the Public Housing Authority may conduct computer matching programs to verify the information supplied for my applications or recertification. If a computer match is done, I understand that I have a right to notification of any adverse information found and a chance to disprove that information. HUD may in the course of its duties exchange such automated information with other Federal, State, or local agencies, including but not limited to: State Employment Security Agencies; Department of Defense; Office of Personnel Management; the U.S. Postal Service; the Social Security Agency; and the State welfare and food stamp agencies.

**Conditions:** I agree that a photocopy of this authorization may be used for the purposes stated above. This authorization will stay in affect for a year and one month from the date signed.

	<u>Signatures</u>	<u>Printed/Typed Name</u>	<u>Date</u>
<b>Head of Household:</b>	_____	_____	_____
<b>Spouse:</b>	_____	_____	_____
<b>Adult Member:</b>	_____	_____	_____
<b>Adult Member:</b>	_____	_____	_____

**Warning:** Section 1001 of Title 18 of the U.S. Code makes it a criminal offense to make willful statements or misrepresentations to any Department or Agency of the U.S. as to any matter within its jurisdiction.

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# LANDLORD/RENTAL INFORMATION

## Emergency Rental Assistance

Name of Renter: \_\_\_\_\_ Phone #: \_\_\_\_\_

Email: \_\_\_\_\_

### Location /Mailing Address of Rental Property:

Street Address: \_\_\_\_\_ Apt #: \_\_\_\_\_

Mailing Address/P.O. Box: \_\_\_\_\_

City, State, Zip: \_\_\_\_\_

### Payment Made Payable and Mailed to: *(This information must match the W-9 Form)*

Name of Landlord: \_\_\_\_\_

Mailing Address/ P.O. Box: \_\_\_\_\_

City, State, Zip: \_\_\_\_\_ Phone: \_\_\_\_\_

Required Rent per Month: \$ \_\_\_\_\_

Past Due Amount: \$ \_\_\_\_\_ Total Due: \$ \_\_\_\_\_

By signing, I hereby certify the above listed tenant is behind due to the COVID-19 Public Health Emergency and is at risk of eviction if these charges are not satisfied. I also certify that the tenant's overdue balance relates to charges obtained no earlier than **March 13, 2020**, the date of the emergency declaration pursuant to section 501(b) of the Robert T. Stafford Disaster Relief and Emergency Assistance Act, 42 U.S.C. 5191(b).

Landlord Email Address: \_\_\_\_\_

Landlord Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**Note to Landlord:** This is not a continued rental assistance program. In addition, this form does not guarantee payment will be made. If it is determined a payment will be made, **I understand that I, the landlord will receive a check in approximately 30 days.**

**FOR THE LANDLORD TO FILL OUT**

Form **W-9**  
(Rev. August 2013)  
Department of the Treasury  
Internal Revenue Service

**Request for Taxpayer  
Identification Number and Certification**

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

Print or type  
See Specific Instructions on page 2.

Name (as shown on your Income tax return)	
Business name/disregarded entity name, if different from above	
Check appropriate box for federal tax classification: <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate  <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____  <input type="checkbox"/> Other (see Instructions) ▶ _____	Exemptions (see Instructions):  Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____
Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
City, state, and ZIP code	
List account number(s) here (optional)	

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

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

Social security number									

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.

<b>Sign Here</b>	Signature of U.S. person ▶	Date ▶
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**General Instructions**

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

**Future developments.** The IRS has created a page on [www.irs.gov/w9](http://www.irs.gov/w9) for information about Form W-9, at [www.irs.gov/w9](http://www.irs.gov/w9). Information about any future developments affecting Form W-9 (such as legislation enacted after we release it) will be posted on that page.

**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, payments made to you in settlement of payment card and third party network transactions, 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, and

4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct.

**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.