



CHANGE OF OWNERSHIP/MANAGEMENT PACKET

Housing Choice Voucher Program

Date: _____

In order for the Prince William County Office of Housing and Community Development [OHCD] to process your Change of Ownership/Management request, the legal deed owner[s] of the property must submit the documents listed below. Failure to do so may result in the termination of the Housing Assistance Payment [HAP] Contract.

Each page of this packet requires information from you. Please complete the packet in full and submit it via email to _____ or drop it off at our office.

Required Documentation Checklist:

- _____ **Change of Ownership/Management Form**
- _____ **Supporting Documentation** based on ownership type and change type
- _____ **Affidavit of Ownership** for each property where a change has occurred
- _____ **Management Authorization Form** [if applicable]
- _____ **HAP Contract Assignment** for each property where a change has occurred
- _____ **Property Owner Certification Form** for each property where a change has occurred
- _____ **Register as a Vendor** with Prince William County with Direct Deposit Authorization
<https://eservice2.pwcgov.org/eservices/procurement/VendorLoginReg>
- _____ **Automated Clearing House [ACH] Payment Vendor Agreement**
- _____ **W-9 Form** signed and dated by the entity or individual responsible for tax liabilities [Form 1099-MISC] relevant to the referenced property[s]. The name and tax ID number listed on the W-9 form must match the information listed on the IRS verification letter or Social Security card

Please Not the following:

- For your request to take effect by a particular check issuance date, OHCD must receive your completed packet before the data entry cut-off date that falls prior to the check issuance date.
- Late requests forfeit any past payments. OHCD does not prorate HAP between two property owners [e.g., if the property was purchased on the 5th of the month, OHCD will pay the entire month to the previous owner and the following month to the new property owner.



CHANGE OF OWNERSHIP/MANAGEMENT FORM
Housing Choice Voucher Program

This document serves as notice of a [select one] Change of Ownership Change of Management

Reason for Change:

Sale of Property Company Quit Claim Inheritance Foreclosure

Receivership New Management: _____
[Name of new manager/management company]

Date of Sale/Settlement/Management Agreement: _____

New Property Owner Information:

Property Owner Name: _____

Physical Address: _____
[Principal place of business where records will be kept; PO Box alone or c/o is unacceptable]

Mailing Address: _____
[Complete only if different from physical address]

Telephone: _____
Primary *Secondary*

Email Address *[required]*: _____

Property Owner[s] Signature[s] *Date*

Property Owner[s] Signature[s] *Date*



Complete the list below to include all the voucher-assisted tenants currently residing at the property or properties where the change of ownership/management has occurred. If you have more than 12 voucher-assisted tenants at the property or properties, please make copies of this page. You may also print and attach your own computer-generated list of tenants.

#	Name	Property Address
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		

A relation is defined as the property owner [including a principal or other interested party] being the spouse, domestic partner, parent [mother/father], child, grandparent, sister, or brother of any member of the voucher-assisted household. Unless OHCD has determined [and has notified the property owner and the participant family of such determination] that approving rental of the unit, notwithstanding such relationship, would provide reasonable accommodation for a participant family member who is a person with disabilities, renting to/from a relative is prohibited by OHCD.



SUPPORTING DOCUMENTS

Housing Choice Voucher Program

Please complete and/or include the appropriate documentation for the type of change that you are requesting. ***Please check applicable change.***

Change of Ownership:

- Complete an ***Housing Choice Voucher [HCV] Affidavit of Ownership*** for each property where a change has occurred.
- For company ownership, attach a copy of the IRS Employer Identification Number [EIN] verification letter [Letter 147C]

Change of Management:

- Attach a termination letter for the previous property management company.
- Complete an ***Housing Choice Voucher [HCV] Affidavit of Ownership*** for each property where a change has occurred.
- For company ownership, attach a copy of the IRS Employer Identification Number [EIN] verification letter [Letter 147C]
- If you are adding a new property management company, complete the ***Management Authorization Form***



HOUSING CHOICE VOUCHER [HCV] PROGRAM AFFIDAVIT OF OWNERSHIP

Date: _____

Dear Property Owner:

The Prince William County Office of Housing and Community Development [OHCD] conducts a property owner screening for all Request for Tenancy Approval [RTA] submissions. Therefore, the legal deeded property owner[s] must complete the appropriate sections of this form. Failure to do so may result in the denial of the RTA. In addition, if the property will be managed by an entity other than the property owner, a Management Authorization form must be completed by the property owner and managing agent and submitted with the RTA.

Please fill out the appropriate section in full for your Ownership Tupe [individual/Sole Proprietor, Business, Court Appointed Receiver or Trust] and submit the completed documents with he Request for Tenancy Approval or Change of Change of Ownership/Management request via email to _____. If preferred, you may drop off the form in person at the OHCD office.

Please note the following:

This form [one per property] is required for each property owner participating in the HCV Program. All information reported will be verified. If we are unable to substantiate any items indicated, the property owner will be contacted and asked to provide verification of their selections on the affidavit.

PROPERTY INFORMATION

Property Street Address

City

Zip Code

PROPERTY STATUS [must be completed]

Please check the correct response below: YES NO

All real estate taxes and assessment are paid in full.

This property is free of State and Federal tax liens. Note: Taxes must be in owner's name

This property is free of judgements, liens, claims and litigation.

This property has a reverse mortgage

Types of Ownership – please only complete the section that corresponds to your ownership type

- Individual/Sole Proprietor Ownership: Complete Section A only
- Business Ownership: Complete Section B only
- Court Appointed Receiver Ownership: Complete Section C only
- Trust Ownership: Complete Section D only

SECTION A: INDIVIDUAL/SOLE PROPRIETOR OWNERSHIP

Social Security Number [SSN] must match the owner name on file with the Social Security Administration.

Property Owner Name [to be used for tax purposes]

Phone Number

Property Owner Address

City, State, Zip Code

Email Address

Property Owner SSN: [Must match Part 1 of IRS W-9 form if receiving HAP]

SECTION B: BUSINESS OWNERSHIP

Select the type of Business Ownership below in accordance with tax status.

Partnership

Corporation

Limited Partnership

Limited Liability Company

Single Member LLC

Trust/Estate

Business Name

Business Phone Number

Business Address

City, State, Zip Code

Email Address

Business Tax ID#/EIN issued by IRS: [Must match Part 1 of IRS W-9 form if receiving HAP]

SECTION B: BUSINESS OWNERSHIP [continued]

Names and titles of Partners, Shareholders or Members

<i>Name</i>	<i>Title</i>	<i>Name</i>	<i>Title</i>
-------------	--------------	-------------	--------------

<i>Name</i>	<i>Title</i>	<i>Name</i>	<i>Title</i>
-------------	--------------	-------------	--------------

I certify that the company listed in this Section B is active and in good standing with the state of incorporation.

<i>Authorized Agent Signature</i>	<i>Name [printed]</i>	<i>Title</i>
-----------------------------------	-----------------------	--------------

SECTION C: COURT APPOINTED RECEIVER WITH SPECIFIC AUTHORITY TO CONTRACT, LEASE AND ACCEPT RENT

<i>Receiver Name [to be used for tax purposes]</i>	<i>Phone Number</i>
----------------------------------------------------	---------------------

<i>Receiver Address</i>	<i>City, State, Zip Code</i>
-------------------------	------------------------------

Email Address

Receiver SSN: [Must match Part 1 of IRS W-9 form if receiving HAP]

-OR-

Business Tax ID#/EIN issued by IRS: [Must match Part 1 of IRS W-9 form if receiving HAP]

Case Number: _____ *Date Entered:* _____

SECTION D: TRUST AGREEMENT [AFFIANT MUST HAVE POWER OF DIRECTION TO CONTRACT, LEASE AND ACCEPT RENT FOR PROPERTY HELD IN TRUST]

Name [to be used for tax purposes]

Phone Number

Address

City, State, Zip Code

Email Address

SSN: [Must match Part 1 of IRS W-9 form if receiving HAP]

-OR-

Business Tax ID#/EIN issued by IRS: [Must match Part 1 of IRS W-9 form if receiving HAP]

Trust Agreement Number: _____

Name of Trustee with Power of Direction: _____

AFFIANT'S [PROPERTY OWNER'S] SIGNATURE

Pursuant to 18 USC1001, whoever, in any manner within the jurisdiction of the executive, legislative or judicial branch of the government of the United States, knowingly and willfully (1) falsifies, conceals or covers up any trick, scheme or device a material fact; (2) makes any materially false, fictitious or fraudulent statement or representation; or (3) makes or uses any false writing or document knowing the same to contain any materially false, fictitious statement or entry, shall be fined under this title or imprisoned not more than 5 years, or both. Property owners and managing agents who violate this law may also be debarred from future participation in the Prince William County Office of Housing and Community Development Housing Choice Voucher Program.

Affiant's Signature

Affiant's Name [printed]

Signature Date



MANAGEMENT AUTHORIZATION
HOUSING CHOICE VOUCHER [HCV] PROGRAM

I, _____
Owner of the property located at: _____
authorize _____
to manage the above property. I authorize the property manager/management company listed above to conduct the
following business with the Prince William County Office of Housing and Community Development [OHCD], effective
_____.

Please check all those that apply:

- Authorization to receive Housing Assistance Payments.
Note: Social Security Number or Business Tax ID#/EIN issued by the IRS is required and must match Part 1 of IRS w-9 form for the party that will receive payment.
Authorization to execute the Housing Assistance Payment [HAP] Contract. Request for Tenancy Approval [RTA] and all other required documentation requested by OHCD.
Act as a Property Owner Representative to conduct business with OHCD, which may include, but is not limited to, submitting rent increase requests, being present for inspections and attending meetings.

Property owner certifies legal ownership of the property or legal entity which owns the property and has assigned the above responsibilities to the managing party listed below.

Fraud and False Statements: Title 18, Section 1001 of the U.S. Code states that a person who knowingly and willingly makes false and fraudulent statements to any department or employee of the United States Government, HUD, a Public Housing Authority or Public Housing Agency or a property owner may be subject to penalties that include fines and/or imprisonment.

Property Owner/Signer Name [print] Property Owner/Signer [signature] Date

Property Manager Name [print] Property Manger [signature] Date

Management Company

Property Manager/Management Company Address City State Zip Code

Property Manager/Management Company Office Phone Property Manager/Management Company Cell Phone



PROPERTY OWNER CERTIFICATION FORM

Property Owner Name: _____

Unit Address: _____

Property Index Number [PIN]: _____

Property Owner: Please initial to the right of each item below, certifying that you have read, understand, and agree to the terms of participation in the Housing Choice Voucher Program.

OWNERSHIP OF ASSISTED UNIT _____

I certify that I am the legal owner and/or authorized agent for the above-referenced unit, and that the prospective tenant has no ownership interest in this dwelling unit whatsoever.

PROOF OF OWNERSHIP _____

I understand that prior to approval of the HAP Contract by OHCD, I must submit and/or update the HCV Program's Affidavit of Ownership, listing the names and current addresses of all individuals having an ownership interest in the property, regardless of the legal entity that may hold title. I further understand that any changes to the list of owners and/or authorized agents must be reported to CHA in writing within 10 calendar days of the change.

UNIT PROPERTY TAXES _____

I understand the status of a unit's property taxes will be checked against public records. A unit found to be delinquent in the payment of property taxes will not be eligible for lease under the HCV Program until the taxes have been paid in full. Proof of payment will be required.

PROHIBITION ON LEASING TO RELATIVES _____

I certify that no member of the tenant family is the spouse, domestic partner, parent, child, grandparent, grandchild, sister or brother of the property owner, any principal, or the authorized agent without CHA's prior approval of Reasonable Accommodation.

HOUSING STANDARDS COMPLIANCE _____

I understand that it is my obligation under the HAP Contract to perform necessary maintenance and to provide those utilities as contracted in my lease with the tenant so that the unit continues to comply with housing standards. I understand that I (or my representative) am solely responsible for the coordination of, and must be present for, initial inspection(s). I also understand that I have an equal responsibility with the HCV participant for ensuring that all subsequent inspections of the unit under contract take place.

INSPECTION FAIL RATE _____

I understand that the goal is for units to pass their initial inspection. This can be greatly enhanced by an owner's pre-inspection walk-through and an owner accompanying the inspector on inspection day. Non-compliance could lead to denial of the RTA, suspension of the owner from the Program and/or HAP Contract termination.

LEAD-BASED PAINT VIOLATIONS _____

I understand that lead orders issued by the Prince William County Health Department are a violation of housing standards. Units with outstanding lead orders will not be eligible for lease under the HCV Program. Proof of closed orders must be submitted.

TERMS OF THE LEASE_____

I certify that the terms of the lease that I use for voucher holders, including the length of the lease, which shall not exceed two years, adhere to the normal standards for market rate leases in Virginia.

RENT REASONABLENESS_____

I understand that any tenant transfers, new tenant move-ins or rental increases may not exceed the reasonable rent as most recently determined or re-determined by OHCD and HUD.

DIRECT DEPOSIT_____

I understand that all property owners will be required to utilize direct deposit of Housing Assistance Payments.

TENANT RENT COLLECTION REQUIREMENT_____

I understand that it is my responsibility to collect the tenant's portion of the rent and that failure to collect the tenant's portion of the rent on a timely basis will be considered a Program violation.

PROHIBITION OF SIDE PAYMENTS_____

I understand that the tenant's portion of the Contract Rent and any other agreements must be approved by OHCD and that the property owner is not permitted to charge any additional amounts for rent or any other item not specified on the lease and not specifically approved by OHCD.

UNAUTHORIZED PERSONS_____

I understand it is a Program violation to allow anyone not approved by OHCD and listed as a tenant on the HAP Contract to reside in the assisted unit or to be listed on the Lease Agreement.

VACANCIES_____

I understand that should the assisted unit become vacant, I am responsible for notifying OHCD immediately. I understand that relocating tenants to other units requires OHCD's prior consent. Death of an assisted tenant who is the sole household member immediately terminates the HAP Contract.

VAWA REQUIREMENTS_____

I understand that under HUD's mandated Violence Against Women Act, OHCD may terminate my HAP Contract and allow a family to move/transfer.

OWNER ORIENTATION_____

I am aware that training sessions or "owner briefings" are available and that OHCD strongly encourages owners and/or authorized agents to attend periodically. I certify that, as a property owner participating in the HCV Program, I fully understand the expectations of OHCD and will comply with the rules of the Program.

CODE OF CONDUCT_____

I understand that it is a Program violation to threaten or engage in, or allow staff to threaten or engage in, abusive or violent behavior or criminal activity toward OHCD staff. Abusive or violent behavior includes verbal as well as physical actions. Use of racial epithets, or other language, written or oral, that is customarily used to intimidate may also be considered abusive or violent behavior. Threatening refers to oral or written threats or physical gestures that communicate intent to abuse or commit violence.

INSPECTOR GENERAL_____

I understand that I have a duty to report to the Office of the Inspector General (OIG) any fraud, mismanagement, waste of funds or resources, abuse of authority, misconduct, conflict of interest, ethical violations or other improper acts involving OHCD business. I understand that I have a duty to cooperate with the OIG in any and all inquiries. I understand that failure to report and failure to cooperate with the OIG shall result in disciplinary action, such as removal from the HCV Program and disqualification from further transactions with OHCD.

Property Owner/Affiant Signature: _____ **Date:** _____

WARNING: Title 18, US Code Section 1001, states that a person who knowingly and willingly makes false or fraudulent statements to any Department or Agency of the United States is guilty of a felony. State law may also provide penalties for false or fraudulent statements.



REGISTER AS A VENDOR & DIRECT DEPOSIT

Register As A Vendor:

The Prince William County Purchasing Regulations require that to receive a payment from Prince William County you must be a registered vendor. The County also encourages all vendors to register for direct deposit. To register you must use either a laptop or desktop computer. You cannot register from a smart phone or tablet. If you do not register, any housing assistance payments due to you will be placed on hold.

Due to legal and security issues, each vendor must complete his/her own online registration at our secure website. Each vendor will create a User ID and Password and make any future changes to their information in our database through the site. Log on to the link to register as a vendor: <https://eservice2.pwcgov.org/eservices/procurement/VendorLoginReg>

Things To Know:

- Your Name is the Company Name
- You DO NOT need a DUNNs Number
- EIN numbers are for a Business
- Your Social Security Number is the Taxpayer ID#
- Product Code is Housing 9524900
- The site is very sensitive, wait for each screen to buffer to advance from screen to screen
- Do not use the back key or you will receive an error and will have to start over

If you have any questions/problems with vendor registration, please contact the Prince William County Vendor Team at 703-792-8060 or via email financevendorrequests@pwcgov.org

Direct Deposit:

Prince William County Office of Housing and Community Development [OHCD] strongly encourages Automated Clearing House [ACH] deposit directly to your bank. If you wish to participate:

1. Fill out and sign the attached ***ACH Payments Vendor Agreement***
2. Enclose a Void Check
3. Provide an email address

You will receive monthly notifications by the Prince William County Finance via email when the monies will be available in your account. The email will list units and individual payments for payees with multiple assisted units.

Return the above listed items 1) ***ACH Payment Vendor Agreement***, 2) void check and 3) email address Prince William County Office of Housing and Community Development. Direct questions to Wanda Wilkins, Fiscal Technician at 703.792.7963 or by email wbwilkins@pwcgov.org

**DIRECT DEPOSIT AUTHORIZATION
Attach Voided Check
or
Savings Account Deposit Slip**



↑ check # ↑ routing and transit # ↑ checking account #



↑ Bank Routing Number ↑ Checking Account Number ↑ Check Number

DEPOSIT TICKET

71-7403/2719 25
CASH

CHECKS

CHECKS OR TOTAL FROM OTHER SIDE

TOTAL SUB TOTAL

LESS CASH

NET DEPOSIT \$

First/Last Name
Address
City, State Zip

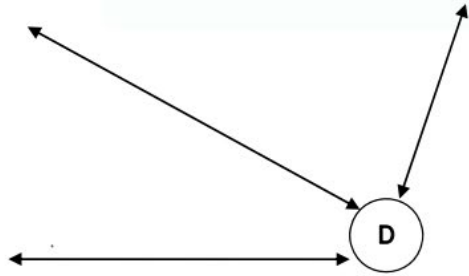
DATE _____
DEPOSITS MAY NOT BE AVAILABLE FOR IMMEDIATE WITHDRAWAL.

SIGN HERE IF CASH RECEIVED FROM DEPOSIT _____

First Bank of You

DO NOT USE DEPOSIT TICKET ROUTING # FOR AUTOMATIC PAYMENTS. USE VOIDED CHECK.

⑆0150 ⑆ 3034 ⑆ 0015075100 ⑆ 909





COUNTY OF PRINCE WILLIAM
ACCOUNTS PAYABLE ACH Payments
Return to 15941 Donald Curtis Drive Suite #112
WOODBIDGE, VA 22192-9201
Fax (703) 792-4978 Main # (703) 792-7530
<http://www.pwcv.gov>

Vendor # _____
 Entered by (initials) _____
 Date _____

Please return this completed form to the above address for processing.

Thank you for your interest in the Prince William County (PWC) ACH payment program. ACH payments are electronically deposited directly into your bank account, and it required as a recipient of payments as a vendor of the Housing Choice Voucher Program from the Office of Housing & Community Development (OHCD), saving you the time and cost of waiting for the mail and depositing checks. This program is free, fast, secure and easy. It is available to all registered Prince William County vendors and employees.

Vendor Agreement – Automated Clearing House (ACH) Credits

Vendor Name _____

SSN/ EIN _____ Remit Address 1 _____

Address 2 _____ City _____ State _____ Zip _____

I (Vendor) hereby authorize Prince William County Government, hereinafter called PWC, to initiate credit entries to my Checking Account Savings Account (select one) at the depository financial institution named below, hereinafter called Depository, and to credit the same to such account.

Nine-digit ABA routing number _____ These numbers are the first nine numbers in the bottom left-hand corner of your checks or savings deposit slip. Note: Some savings deposit slips may have a different ABA number than bank checks.

Account number _____ These numbers are the next group of numbers on the bottom of your check.

PLEASE ATTACH A VOIDED CHECK OR A COPY OF A CHECK. *Savings deposit slips ABA routing number should be verified before attaching.

A statement from your bank, on bank letterhead, with account information will substitute for a voided check.

***Check or statement is not needed for employees if deposited in Payroll Direct Deposit account.**

If PWC funds to which I (Vendor) am not entitled are deposited in my account, I (Vendor) authorize PWC to direct the Depository to return those funds. I (Vendor) acknowledge that the origination of ACH transactions to my account must comply with the provisions of U.S. Law and the rules set forth by the National Automated Clearing House Association (NACHA).

This authorization is to remain in full force and effect until PWC has received a notice of termination from me, or a vendor representative, in such time and in such manner as to afford PWC a reasonable opportunity to act on it. I (Vendor) further acknowledge that any remittance information associated with payments that I (Vendor) receive will be made available to me through a Notification of Payment sent by PWC to the email address designated by me (Vendor).

Does your company receive any remittance that may be considered confidential, such as patient information protected under HIPPA? Please check: Yes No

Date _____ Signature _____ Title _____

Print Name _____ Eprocurement User Name (optional) _____

Permanent Email address for Notification of Payment _____

(This email address should be a company specific email, such as accountsreceivable@company.com unless PWC employee, then employeename@pwcv.gov.org.)

Contact Name _____ Telephone _____

Request for Taxpayer Identification Number and Certification

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

▶ Go to www.irs.gov/FormW9 for instructions and the latest information.

Print or type. See Specific Instructions on page 3.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
	2 Business name/disregarded entity name, if different from above	
	3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):
	<input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate	Exempt payee code (if any) _____
	<input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____ Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.	Exemption from FATCA reporting code (if any) _____
	<input type="checkbox"/> Other (see instructions) ▶ _____	<i>(Applies to accounts maintained outside the U.S.)</i>
	5 Address (number, street, and apt. or suite no.) See instructions.	Requester's name and address (optional)
6 City, state, and ZIP code		
7 List account number(s) here (optional)		

Part I Taxpayer Identification Number (TIN)

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

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number									
				-					
or									
Employer identification number									

Part II Certification

Under penalties of perjury, I certify that:

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

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

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

General Instructions

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

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

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

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

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

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