

## W-9 & Owner Authorization Form Instructions

Landlords must complete the W-9 form attached to the Request for Tenancy Approval. The tax identification or social security number you provide must belong to the owner or persons responsible for payment of taxes. The information on the W-9 form must match federal social security tax identification numbers for tax reporting purposes. At year-end BCACHA will send you an IRS Form 1099-MISC. The amount recorded is for rental assistance payments that we have made to you on behalf of the tenant(s) and any other eligible payments made by BCACHA. No housing assistance payments can be processed until we have a completed W-9 form for our records.

### Tips for Filling out the Form W-9

**Please review the instructions included with the W-9 form. If you are still unsure how to complete the form, we suggest you contact your personal or company Accountant.**

- ♦ The name and social security # or Tax ID # used on the W-9 MUST be the person responsible for tax liability. The 1099 will be issued to the entity named on the W-9.
- ♦ The federal tax classification must be checked for all entities. For businesses, the type of business must be indicated on the W-9. If the business is an LLC, the box indicating the type of LLC MUST be completed. If the LLC is a sole proprietorship, the IRS encourages the owner to report under his or her individual name and social security number.
- ♦ Use a "print" style to write your information instead of using cursive so that letters and numbers will be clearly legible. Payments will be delayed if the information is not legible.

***Individual Owners:*** Clearly write your name on the appropriate line. If the payee is an individual, write your name as it appears on your social security card. **Place only one social security number for Individuals in the space marked "Social Security Number".**

***Businesses:*** If the payee is a Business, write the full name of the Business as it appears on the company's tax documents. **Place only one Employer Identification Number for a Business in the space marked "Employer Identification Number".** LLCs – see above note on tax classification.

- ♦ If you make a mistake, you cannot cross out the information and continue writing. You must start over on a new form. **Any form that contains "white out" or crossed-out information will not be processed.**
- ♦ The original W-9 form must be signed and dated by the person filling out the form. The name on the signature line MUST match the name on the address line. If these names do not match, the form will not be processed and will be returned.

### Tips for Filling out the Owner Authorization Form

- ♦ All Owners using a separate person or property management company to sign contracts or documents on behalf of the owner, must complete an Owner Authorization form.
- ♦ The check boxes on this form must be completed, and match the information entered on the W-9 form. For instance, if the W-9 lists the Owners name, the "Checks should be issued in the name of: Owner" box should be checked.
- ♦ The form must be signed and dated by the Owner
- ♦ **PLEASE NOTE:** Owners may submit a copy of a Property Management Agreement in place of the Owner Authorization form. However, if the Agreement does not clearly indicate the authorization of persons/companies to perform the necessary duties as required, including tax liability, we will require an Owner Authorization form be completed by the Owner of the property.

### What do I do with the completed form?

Once the form is completed, please return the original to our office via mail or with your signed contract. Clear and legible fax copies of W-9 forms will also be accepted.