

**INTERAGENCY SUBRECIPIENT AGREEMENT**  
**by and between the**  
**YAKAMA NATION HOUSING AUTHORITY**  
**and**  
**YAKAMA NATION HIGHER EDUCATION PROGRAMS**  
**for implementation of a Portion of**  
**Indian Housing Block Grant Number 55IH5318320 (Fiscal Year 2016)**

THIS INTERAGENCY SUBRECIPIENT AGREEMENT (“this Agreement”) is entered into by and between the YAKAMA NATION HOUSING AUTHORITY (hereinafter referred to as “Recipient” or “YNHA”) and YAKAMA NATION HIGHER EDUCATION PROGRAMS (hereinafter referred to as “Subrecipient”) (collectively, “the Parties”), to authorize the Subrecipient to act as a subrecipient entity for a portion of the implementation of the Indian Housing Block Grant (“IHBG”) Number 55IH5318320 (Fiscal Year 2016) under the Native American Housing and Self Determination Act of 1996 (NAHASDA). The terms and provisions of this Agreement shall apply for the term of this Agreement, as set out herein, or for such additional time as the Subrecipient remains in control of a portion of the IHBG funds or other assets. The U.S. Department of Housing and Urban Development (hereinafter referred to as “HUD”) is the original grantor of the IHBG funds.

**1. PURPOSE**

The Recipient is subgranting funds to the Subrecipient to be used for the provision of affordable housing activities to eligible Yakama Tribal members who are students enrolled in and attending higher education programs in the United States, specifically through the administration of the YNHA Student Rental Assistance Program, consistent with applicable YNHA policies.

**2. MASTER AGREEMENT**

This Agreement is made subject to the terms of that certain Memorandum of Agreement entered into by and between YNHA and the Confederated Tribes and Bands of the Yakama Nation, dated June 6, 2002, and any subsequent amendments thereto (the “Master Agreement”), a copy of which is attached hereto. This Agreement incorporates the terms of the Master Agreement as fully as if those terms were separately set forth in this Agreement

**3. AMOUNT OF SUBGRANT AND METHOD OF DISBURSEMENT**

The funds being subgranted and the schedule and manner of the disbursements are as follows: The total amount of funds to be subgranted under this Agreement is FIFTY THOUSAND DOLLARS AND NO CENTS (\$50,000.00). This amount shall be disbursed to the Subrecipient as individual student awards are made, upon approval by the Recipient of a voucher prepared by the Subrecipient and submitted to the Recipient. The work assigned under this Agreement is within the definition of Affordable Housing Activities as described in NAHASDA and consistent with the Indian Housing Plan adopted by YNHA for Fiscal Year 2016, as approved by HUD.

#### 4. EFFECTIVE DATE AND TERM

This Agreement shall be effective as of the date of the last signature to this Agreement. The term of this Agreement shall begin January 1, 2016, and end on September 30, 2017, unless earlier terminated in accordance with this Agreement. This Agreement may be renewed or amended to cover subsequent IHBG grants with the written signed agreement of both parties. The Subrecipient's compliance with applicable laws shall continue for one (1) full year after the last of the subgrant funds have been expended by the Subrecipient, unless otherwise provided in this Agreement or under applicable law (e.g., three years for recordkeeping). This Agreement may be amended by the signed, written agreement of both parties.

#### 5. STATEMENT OF WORK

The work under this Agreement is as further described in **Exhibit B, "Scope of Work,"** hereto. Subrecipient shall administer a Student Rental Housing Assistance Program for low-income Yakama Tribal member students, utilizing Indian Housing Block Grant funds in compliance with the Native American Housing and Self-Determination Act ("NAHASDA") and applicable laws. Subrecipient is responsible for the day-to-day supervision and monitoring of the performance of its staff and any subcontractors, as applicable, and is responsible for their work. Subrecipient will provide written reports to Recipient on a semi-annual basis, as described in paragraph 9 of this Agreement, and such verbal reports and additional documentation as Recipient may reasonably require related to this Agreement.

#### 6. BUDGET

a. **Approval by YNHA.** The Subrecipient will provide a Budget to Recipient by no later than August 1 in advance of each academic year, detailing the names of the recipients, income, schools, residence, funding to be provided, and any other information Recipient may request. The Budget will be reviewed for approval by Recipient prior to the Recipient releasing funds under this Agreement.

b. **Administration and Planning Expenses.** Funds disbursed under this Agreement will be disbursed only for rental assistance in accordance with the YNHA Student Rental Housing Assistance Policy. No additional administration or planning expenses are contemplated or will be allowed under this Subrecipient Agreement.

7. **FEDERAL SUBRECIPIENT REQUIREMENTS.** The Subrecipient hereby agrees to comply with all applicable requirements under NAHASDA (25 USC 4101, *et seq.*) and its implementing regulations (24 CFR Part 1000) and other applicable federal laws and regulations. See **Exhibit C** hereto. NAHASDA and 24 CFR Part 1000 require that IHBG funds can only be used for affordable housing activities that assist low-income members of federally-recognized tribes, members of certain state-recognized tribes, and members of groups or communities of Indians and Alaska Natives that are eligible for programs and services pursuant to the Indian Self-Determination and Education Assistance Act. The Subrecipient, in carrying out this Agreement and related activities, shall conform to these federal requirements.

**8. REQUIRED CONTRACT PROVISIONS.** Title 24 CFR § 85.36(i) of HUD's Administrative Requirements for Grants and Cooperative Agreements to State, Local and Federally Recognized Indian Tribal Governments requires that certain provisions be contained in all contracts that relate to this Agreement and Subrecipient activities. The provisions that apply to this Agreement include:

- Termination for cause for convenience (contracts in excess of \$10,000);
- Compliance with Executive Order 11246, entitled Equal Employment Opportunity;
- Awarding agency requirements regarding reporting, patent right, copyrights, and rights;
- Access by Recipient, Subrecipient, and HUD Comptroller General to records pertaining to the contract; and
- Retention of records for 3 years.

**9. REPORTING REQUIREMENTS.** The Subrecipient shall prepare and submit to the Recipient a semi-annual report, on a form provided by the Recipient, which describes the assistance that has been provided during the period in compliance with applicable law, regulations, and guidance. The Subrecipient shall also prepare and submit to Recipient a semi-annual financial report regarding expenditure of the funds described in paragraph 3 of this Agreement, including the information described in paragraph 6 of this Agreement. The due dates for these reports are March 30 and September 30 of each fiscal year and no later than 30 days after end of the fiscal year for Annual Performance Report purposes by YNHA.

**10. MONITORING AND RECORDS.** The Recipient and Subrecipient agree that the Recipient has the responsibility and right, at any time, with or without notice, to inspect projects, activities, or uses assisted by this Agreement. The Subrecipient shall fully cooperate and assist in this monitoring of the Subrecipient and any funds covered by this Agreement when requested by the Recipient. The Subrecipient shall furthermore provide access to the Recipient, HUD, the Comptroller General of the United States, the Government Accountability Office, and their duly authorized representatives, to any books, documents, papers, and records which are directly pertinent to the execution of this Agreement and activities for the purposes of making audit, examination, excerpts, and transactions. Pursuant to 24 CFR § 1000.552, the Recipient is required to retain all required records for three (3) years after submission of the Annual Performance Report that covers the last expenditure of grant funds under a particular grant to HUD. The Subrecipient shall also retain records for the same three (3) year period.

**11. CONTACT PERSONS.** The Recipient and Subrecipient identify the following individuals as their primary contacts regarding this Agreement. Either party may, from time to time, appoint another person as their contact; when doing so, they shall notify the other party in writing:

Craig Dougall  
Executive Director  
Yakama Nation Housing Authority  
P.O. Box 156  
Wapato, WA 98948  
Telephone: (509) 877-6171

Edward "Arlen" Washines  
Program Manager  
Yakama Nation Higher Education Programs  
P.O. Box 151  
Toppenish, WA 98948  
Telephone: (509) 865-5121

## **12. SUSPENSIONS OR TERMINATION**

The Recipient retains the right to suspend or terminate this Contract for failure to comply with any term of this Agreement, of the award, or of applicable law. Any breach of this Agreement by the Subrecipient shall entitle the Recipient to cease advancing funds and terminate the remainder of the Recipient's obligations, recover funds that have not yet been expended, and be compensated for any money or property that has been improperly used or expended. A thirty (30) day notice shall be provided by the Recipient prior to taking any actions, other than ceasing advancement of funds or property, to permit the Subrecipient to cure a breach, but only if the Recipient has determined in its own discretion that the breach can be cured. Notice of termination shall be in writing, delivered in person or by certified mail, addressed to the contact person listed in paragraph 12 above, and shall be effective on the date received. Because this Agreement is in excess of \$10,000, the Recipient is required by law to reserve the right to terminate this Agreement for convenience with a thirty (30) day notice.

## **13. SOVEREIGN IMMUNITY**

Both the Recipient and the Subrecipient are governmental entities of the Yakama Nation, each of which enjoys the Yakama Nation's tribal sovereign immunity from suit. This Agreement does not waive, alter or diminish either party's sovereign immunity from suit; nor does it waive, alter or diminish the sovereign immunity of either party's officers, agents, or employees, when they are acting within the scope of their duties. Moreover, this Agreement does not waive, alter or diminish the Yakama Nation's sovereign immunity, or the Yakama Nation's rights, privileges, remedies or services guaranteed by the Treaty of 1855.

## **14. ASSIGNMENT AND SUBGRANTS.**

This Agreement and the rights and obligations of the Subrecipient may not be assigned by the Subrecipient without written approval from the Recipient. Except as set forth in **Exhibit B**, the Subrecipient may not further subgrant these funds without first obtaining written approval from the Recipient.

## **15. AMENDMENTS**

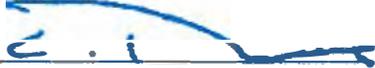
Either of the Parties may amend this Agreement at any time provided such amendments make specific reference to this Agreement, are executed in writing, and are signed and dated by an authorized representative of each of the Parties. Recipient, at its discretion, may amend this Agreement to conform with federal, state, or local governmental guidelines, policies, and available funding amounts, or for other reasons; provided that if the Recipient reasonably expects such amendment to result in a change in the funding, the Scope of Work or Schedule of Work, or the activities undertaken as part of this Agreement, then such amendment will be effective only if signed and dated by both the Recipient and the Subrecipient.

**16. SEVERABILITY.** If any provision of this Agreement is held invalid, the remainder of the Agreement shall not be affected thereby and all other parts of the Agreement shall remain in full force and effect.

IN WITNESS WHEREOF, the Recipient and the Subrecipient have executed this Agreement on the dates signed below:

YAKAMA NATION HOUSING AUTHORITY

1-12-2016  
Date

By   
Craig, Dougall, Executive Director

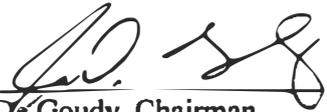
YAKAMA NATION HIGHER EDUCATION PROGRAMS

1-19-16  
Date

By   
Edward "Arlen" Washines, Program Manager

APPROVED:

1-21-16  
Date

By   
JoDe Goudy, Chairman  
Yakama Nation Tribal Council

**EXHIBIT A  
MASTER AGREEMENT**

**EXHIBIT B  
SCOPE OF WORK**

The Subrecipient Yakama Nation Higher Education Programs (“YN Higher Education” or the “Subrecipient”) shall be responsible, on behalf and in the best interests of the Recipient Yakama Nation Housing Authority (“YNHA” or the “Recipient”), for the successful implementation of the Indian Housing Block Grant (“IHBG”) Number 55IH5318320 (Fiscal Year 2016) activities identified and described in this Scope of Work.

1. The Subrecipient shall administer the YNHA Student Rental Assistance Program (the “Program”) in accordance with the YNHA Student Rental Assistance Program Policy (the “Policy”) adopted by the Board of Commissioners of YNHA. The Subrecipient shall not have authority to approve variances or exceptions to the Policy.
2. The YNHA Executive Director is responsible for administering this Subrecipient Agreement and monitoring the activities of the Subrecipient, including compliance with reporting requirements.
3. Any procedures or forms that may be developed by the Subrecipient in connection with the Program must be submitted in advance to the YNHA Executive Director, who will review the procedures or forms for conformance to the Policy.
4. The Subrecipient shall supervise and monitor the day-to-day performance of its staff and any contractors in carrying out the Program. The Subrecipient shall provide a written report to the Recipient on a semi-annual basis. The Recipient may also review back up documentation as necessary. The semi-annual report shall contain at a minimum the following information per each grant award:
  - a. Student name
  - b. Date of application
  - c. Proof of Tribal enrollment
  - d. Annual Income
  - e. School
  - f. Residence
  - g. Date Landlord Verification received
  - h. Date of final approval
  - i. Verified check(s) issued to landlord or school
  - j. Dates of assistance
  - k. Grade report(s)
  - l. Any other relevant documents
5. The Subrecipient shall identify YNHA as a funder under NAHASDA of the program activities described in this scope of work in any publications, program documents and other informational materials prepared for the program.
6. The Subrecipient is hereby authorized to and shall advocate, solicit, coordinate, procure, manage, develop, and maintain the Program activities described in this Scope of Work on behalf of the Recipient. This includes entering into agreements,

negotiating and settling disputes, and securing, managing, transferring, and holding Program funds; provided that the Subrecipient must obtain the written consent of the Recipient before paying out any funds above and beyond the amount of an approved stipend.

7. If a dispute arises between the Subrecipient and an Applicant, Student, Landlord, School, or other person in connection with the Program, the Subrecipient shall inform the Recipient and shall attempt to promptly resolve the dispute under its own policies and procedures. If the dispute is not resolved, then the Subrecipient shall notify the Student in writing that the Student has the right to file a grievance under the YNHA Grievance Policy and Procedures, within five (5) work days of receiving the letter from the Subrecipient.
8. Should a dispute arise between the Recipient and the Subrecipient regarding this Agreement, then the parties agree to first attempt in good faith to resolve the dispute between them, including involving the parties' governing boards to attempt to reach resolution. If the dispute cannot be resolved, then the aggrieved party shall submit the matter, in writing, to the Chairman of the Loan Extension, Education, and Housing Committee of the Yakama Nation Tribal Council. A copy of the aggrieved party's submission shall be served upon the other party in accordance with the notice provisions of this Agreement. The Chairman shall promptly convene a meeting of the parties to resolve the matter. The decision of the Chairman shall be final and binding upon both parties.

## EXHIBIT C LAWS

The following is a **partial** list of NAHASDA statutory requirements that may be pertinent to activities carried out pursuant to this Agreement. The NAHASDA statute can be accessed at <http://www.hud.gov/offices/pih/ih/codetalk/onap/nahasdaref.cfm>.

Definition of Indian	Eligible Affordable Activities
Definition of Low Income	Eligible Family
Definition of Indian Tribe	Tribal and Indian Preferences
Administrative and Planning Expenses	Insurance
Regulations	Record Keeping
Environmental Reviews	Remedies for Noncompliance

The following is a **partial** list of the IHBG regulations that may be pertinent to activities carried out pursuant to this Agreement. The IHBG regulations can be accessed at <http://www.hud.gov/offices/pih/ih/codetalk/onap/nahasdaref.cfm>.

Indian Preference	Audit
Environmental Reviews	Flood Insurance
Drug Free Workplace	Improper Expenditure of Funds
Labor Standards	Lead-Based Paint
Record Keeping	Useful Life/Use Restrictions

The following is a **partial** list of applicable HUD Administrative Requirements referenced in 24 CFR § 1000.26 that may be pertinent to activities carried out pursuant to this Agreement. The HUD Administrative Requirements can be accessed at <http://www.hud.gov/offices/pih/ih/codetalk/onap/nahasdaref.cfm>.

Allowable Costs	Sub Grants
Non-Federal Audit	Monitoring
Disallowance and Adjustment	Financial Reporting
	Section 3 Preference

The following is a **partial** list of other federal laws that may be pertinent and which can be accessed at <http://www.gpoaccess.gov/uscode/index.html>

HUD Reform Act of 1989 [12 USC 1701(u)]  
Sec. 504 of Rehabilitation Act of 1973 [29 USC 794]  
Age Discrimination Act of 1975 [42 USC 6101-6107]  
Title II of Civil Rights Act of 1968 [25 USC 1301-1303]  
Title VIII of the Civil Rights Act of 1968 [42 USC 3601]  
National Environmental Policy Act [42 USC 4321]  
Lead Based Paint Poisoning Prevention Act [42 USC 4822]  
Indian Self-Determination and Educational Assistance Act of 1975 [24 USC 450, et seq.]  
Drug Free Workplace Act [41 USC 701]  
Title VI of Civil Rights Act of 1964 [42 USC 2000d]  
Flood Disaster Protection Act [42 USC 4001-4128]

YAKAMA NATION HOUSING AUTHORITY

**STUDENT RENTAL ASSISTANCE  
PROGRAM POLICY**

**Yakama Nation Housing Authority**

P. O. Box 156  
611 S. Camas Avenue  
Wapato, WA 98951  
(509) 877-6171

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# YAKAMA NATION HOUSING AUTHORITY STUDENT RENTAL ASSISTANCE PROGRAM POLICY

## Chapter 1 PURPOSE AND SCOPE

- 100.1 Purpose.** This YNHA Student Rental Assistance Program Policy (this “Policy”) has been adopted by the Yakama Nation Housing Authority (“YNHA”) Board of Commissioners (the “Board”) to provide guidance and direction to staff in administering funds of YNHA to support eligible students who are pursuing higher education degrees, by assisting with their rental housing costs.
- 100.2 Scope.** The Student Rental Assistance Program has been developed to provide rental assistance to low-income, Yakama tribal members who are students enrolled in and attending higher education programs, including four-year colleges, community colleges, and vocational training programs, in the United States. Students will apply for stipends on an annual basis, which may be renewed based on continued eligibility for the program. The stipends will be in an amount of up to \$400 per month, not to exceed \$3,600 per academic year. An initial payment may be used to make deposits, etc., and the remainder will be pro-rated for the academic year and paid directly to the landlord or educational institution providing the housing.

## Chapter 2 AUTHORITY, ADMINISTRATION AND APPLICABLE LAWS

- 200.1 Authority.** The Board has authority to adopt this Policy under Resolution T-94-77 (June 21, 1977), as amended, and is responsible to ensure that any policies that are adopted are appropriate for YNHA. This Policy and any amendments to this Policy shall be effective only upon adoption by Resolution of the Board.
- 200.2 Delegation of Authority.** The Board delegates the responsibility for the administration and monitoring of this Policy to the YNHA Executive Director. The Executive Director may delegate one or more of his/her duties to a YNHA staff member who is competent to perform those duties, provided the delegation is in writing.
- 200.3 Subrecipient Agreements.** YNHA may enter into a Subrecipient Agreement with a Yakama Tribal program to administer the Student Rental Assistance Program. Any such Subrecipient Agreement must be approved by resolution of the Board and in writing by the Yakama Nation. The Subrecipient Agreement shall require that the program be administered consistent with this Policy and subject to reporting and monitoring by YNHA. The Executive Director shall be

responsible for administering the Subrecipient Agreement and monitoring the activities of the Subrecipient agency. If a Subrecipient administers the program, then (unless otherwise noted) references to YNHA in Chapters 4 through 7 of this Policy shall mean the Subrecipient.

- 200.4 Implementation.** The Executive Director will ensure that any procedures or forms that are developed to implement this Policy conform to this Policy. Work performed to implement this Policy shall be at all times in the best interests of the YNHA and in accord with other YNHA policies and applicable laws. Personnel using this Policy are responsible for being familiar with its content.
- 200.5 Applicable Laws.** This Policy shall comply with all applicable laws including, without limitation, the Revised Law and Order Code of the Confederated Tribes and Bands of the Yakama Nation (“RYC”), as amended, and the Native American Housing and Self-Determination Act of 1996 (Pub. Law 104-330), as amended (“NAHASDA”) and regulations under NAHASDA. The YNHA Executive Director will periodically review this policy and recommend amendments as necessary to comply with applicable laws, or for other purposes.
- 200.6 Sovereign Immunity.** YNHA hereby expressly affirms its tribal sovereign immunity to suit in any jurisdiction or tribunal and does not waive, alter, or otherwise diminish that sovereign immunity by adopting or implementing this Policy or any other standard, document, or law referenced herein. To the extent any provision of this Policy or other referenced standard, document, or law is inconsistent with the sovereign immunity of the YNHA or the Yakama Nation, such provision is not adopted by this Policy and is declared void, unenforceable, and severable from the remainder of this Policy.
- 200.7 Prior Policies.** This Policy supersedes all prior policies and communications on each covered subject. This Policy is a tool to assist YNHA personnel, and it does not create a contract or promise specific treatment in specific situations. The Board reserves the right to change, cancel or interpret any YNHA policies at its sole discretion and without prior notice.
- 200.8 Other Policies.** Other YNHA Policies may apply and should be consulted and implemented in concert with this Policy.

### Chapter 3 DEFINITIONS

- 300.1 Annual Income** means Annual Income as defined by NAHASDA and includes the annualized income of each member of the household as reported under the Census long-form for the most recent available Decennial Census.

A. Income includes:

1. Wages, salaries, tips, commissions, etc.
2. Self-employment income.
3. Farm self-employment income.
4. Interest, dividends, net rental income (except as provided in subparagraph 2.d below), or income from estates or trusts.
5. Social security or railroad retirement.
6. Supplemental Security Income, Temporary Assistance to Needy Families, or other public assistance or public welfare programs.
7. Retirement, survivor, or disability pensions.
8. Any other sources of income received regularly, including Veteran's payments (except as provided in subparagraph 2.c below) unemployment compensation, and alimony.

B. Income does not include:

1. Any amounts not actually received.
2. Any amounts that would be eligible for exclusion under section 1613(a)(7) of the Social Security Act (attributable to underpayments of benefits due for one or more prior months, limited to the first 9 months following the month in which such amount is received).
3. Any amounts received as disability compensation under chapter 11 of title 38, United States Code, or dependency and indemnity compensation under chapter 13 of such title. This relates to amounts received from the Department of Veterans Affairs for service-related disabilities of a family member and survivor benefits.
4. Consistent with PL 986-64 and PL 93-134, interests of individual Indians in trust or restricted lands, and interests in per capita that derive from trust or restricted lands, shall not be considered a resource, and up to \$2,000 per year of income received by individual Indians that is derived from trust lands and interests

shall not be considered income, in determining eligibility for assistance under federally assisted programs. Generally, per capita interests for which the person receives a Form 1000-Misc., such as Indian gaming distributions, must be included as Annual Income.

5. Lump sum or periodic payments received by an individual in the case entitled *Elouise Cobell et al. v. Ken Salazar et al.* These settlement payments are statutorily excluded pursuant to the Claims Resolution Act of 2010 (Pub. L. 111–291). This exclusion will apply for a period of one year after receipt of payment. Once a payment is received, that payment is not counted as income or as a resource for a period of one year from the time of receipt of that payment. Payments may not be counted as a part of an individual’s income for purposes of determining initial eligibility, ongoing eligibility, or level of assistance.
6. Other lump sum per capita payments, such as from the proceeds of an agreement between the United States and an Indian tribe settling the tribe’s claims that the United States mismanaged monetary assets and natural resources held in trust for the benefit of the tribe by the Secretary of the Interior.
7. Other federally mandated exclusions from income, as periodically published in the Federal Register by HUD.

**300.2 Family** means one or more persons, with or without children.

**300.3 Higher Education** means an accredited four-year college, community college, vocational training program, or other program approved by YNHA.

**300.4 Household** means all persons sharing a residence.

**300.5 HUD** means the United States Department of Housing and Urban Development.

**300.6 Indian Area** means the area within which the YNHA operates affordable housing programs or is authorized by the Yakama Nation to operate affordable housing programs.

**300.7 Low-Income Family** means a Family whose Annual Income does not exceed 80% of Median Family Income, with certain exclusions from income, as allowed by applicable law.

**300.8 Median Family Income** means the higher of national or local area median family income on an annual basis, as determined by HUD, for the applicable Indian Area.

**300.9 Student** means a person registered to and attending an accredited four-year college, community college, or vocational school as a full-time student, as defined by the institution they are attending.

**300.10 Yakama Nation** means the Confederated Tribes and Bands of the Yakama Nation. YNHA was established by Resolution of the Yakama Tribal Council and is the Tribally-Designated Housing Entity of the Yakama Nation, on whose behalf YNHA receives funds under the IHBG program.

## Chapter 4 PROGRAM ELIGIBILITY

**400.1 Verification of Tribal Enrollment.** The Student must be an enrolled member of the Yakama Nation, as documented by an official Yakama Nation enrollment card.

**400.2 Age Requirements.** The Student either must be eighteen (18) years of age or older, or the Student's parent(s) or legal guardian(s) must also sign the program application and other documents, and must co-sign the rental agreement or lease for the Student's residence.

**400.3 Income Eligible.** The Student must qualify as a Low-Income Family under this Policy. If the Student qualifies for treatment as a dependent of his/her parent(s) under the Internal Revenue Code, then the Household income of the parent(s) also will be considered.

**400.4 High School Graduate or GED.** The Student shall have graduated from high school or obtained a General Education Diploma (GED).

**400.5 Enrollment as a Full-Time Student.** The Student must be enrolled in an accredited four-year college, community college, or vocational school as a full-time student, as defined by the institution he/she is attending (e.g., at least 12 units/credits per term, or an approved vocational training schedule.) A Letter of Acceptance may be used for the initial application, but proof of enrollment in the educational program must be provided prior to disbursement of any funds. The Student must also consent to verification of continued enrollment throughout the academic year.

**400.6 No Section 8.** The Student may not receive Section 8 (Housing Choice Voucher) rental assistance from a local public housing authority. (YNHA rental housing is acceptable.)

**400.7 Principal Residence.** The Student must agree to use the housing as their

principal residence. Students living with their parents, aunts/uncles, grandparents, siblings, cousins or other family members (except for the student's minor children), are not eligible for this program.

- 400.8 Responsible Tenant.** The Student must be able and willing to meet all financial and other obligations of a tenant, including but not limited to being responsible to pay the balance of the rent and utilities and maintain the residence.

## Chapter 5 APPLICATION PROCESS

- 500.1 Application Forms.** YNHA (or Subrecipient) will publicly announce when application forms are available for the next academic year. Applications must be submitted by no later than July 1. A new form will be issued for each academic year and will be made available at an accessible location and/or online. Applications must be made on the current form
- 500.2 Documentation.** The Student must provide a complete and documented application, which may include a Social Security card, driver's license, birth certificate, pay stubs, bank statements, Social Security award letter, TANF award letter, pension benefit statements, custodial parent verification (such as a Court order) and such other information and documentation as YNHA (or Subrecipient) may require to document income eligibility. The Student must sign all required forms, including the Consent for Release of Information and HUD Form 9886. If the Student qualifies for treatment as a dependent of his/her parent(s) under the Internal Revenue Code, then the parent also must provide the requested documentation and must sign all required forms.
- 500.3 Processing.** Applications will be logged in as to the date and time received, and will be reviewed for approval of a first-come, first served basis. Staff will review the application for completeness and determine eligibility. Staff may verify any information provided on or with the application, consistent with this Policy and reasonable expectations of privacy.
- 500.4 Notification.** Staff will notify the applicant of the status of the application at the address provided within fifteen (15) working days from the date it is received. If the application is incomplete, staff will notify the applicant of the information still needed to complete the application, and the applicant will have fifteen (15) days from the date of that letter to complete the application. Once the application is complete, staff will notify the applicant in writing whether or not the application has been approved. No award will be final until an acceptable Landlord Verification Statement is submitted.

- 500.5 Landlord Verification Statement.** Students who are awarded a stipend must provide a Landlord Verification Statement which includes the name and address of the landlord, the location of the residence, a description of the residence (including the date of construction), representations regarding lead-based paint, any payment information, and other information as may be required. This statement should be submitted sufficiently in advance of move-in so that YNHA (or Subrecipient) can obtain additional information from the landlord as necessary. YNHA (or Subrecipient) will notify the Student when the requirement for a Landlord Verification Statement has been met and the application receives final approval.
- 500.6 Persons with Disabilities.** If during the application process, an individual with a disability requires a reasonable accommodation to complete the application, then staff will provide such accommodation consistent with federal disability laws.
- 500.7 Fraud.** If it is determined at any time that the Student or any person in the Family or Household has made a false or fraudulent statement in the application documents, that shall be grounds for immediate disqualification of the application, and shall also subject that person to the penalties provided by law (U.S. Code, Title 18, Section 1001).

## Chapter 6 ELIGIBLE USES OF FUNDS

- 600.1 Amount of Funds.** The stipends will be in an amount of up to \$400 per month, not to exceed \$3,600 per academic year. The Subrecipient will determine the actual dollar amount of the monthly stipend (to a maximum of \$400 per month) if the Yakama Nation Higher Education Program administers this program as a subrecipient.
- 600.2 Use of Funds.** Students may live in a residence of their choosing, as long as the unit meets certain basic program requirements. Assistance may be used for rent or lease payments, made directly to a landlord or to an educational institution. If applicable, an initial payment may be used to make deposits and the remainder will be pro-rated for the academic year and paid directly to the landlord or educational institution providing the housing.
- 600.3 YNHA Housing.** If the Student is currently the head of household in a rental unit operated and managed by YNHA, then the stipend will be applied first toward the monthly rent payment, and then towards one or more utility (e.g., water, sewer, gas, electric) payments.
- 600.4 Impermissible Uses.** Assistance may not be used to pay rent to an immediate

family member (i.e., father, mother, son, daughter, husband, wife, sibling, or grandparent) or to any person with whom the applicant resides. Students also may not use rental assistance to purchase a home.

**600.5 No Direct Payments.** No payments will be issued directly to the Students. YNHA (or Subrecipient) will process check requests to the landlord or educational institution based on documentation provided by the Student.

**600.6 Applicants Must Inspect the Residence.** YNHA (or Subrecipient) is not able to inspect each residence prior to move-in. Students are responsible for selecting a residence that meets their needs and should inspect the residence prior to submitting the Landlord Verification Statement to YNHA (or Subrecipient) for processing. If at any time after submitting the Landlord Verification Statement, the Student decides to change residences, the Student must contact YNHA (or Subrecipient) immediately and provide a new Landlord Verification Statement for approval prior to moving into the new residence.

**600.7 Lead-based Paint.** If the residence was built before January 1, 1978, and is occupied or will be occupied by one or more children under age 6, then it is subject to federal lead-based paint regulations that apply to the use of HUD funds to provide tenant assistance. Those regulations require occupants to be notified and informed by their landlords of the potential presence and hazards of lead-based paint, any known lead-based paint hazards in the unit, and any hazard evaluation or reduction activities. The unit must be inspected for deteriorated paint surfaces (cracking, scaling, peeling, or chipping paint). All deteriorated paint surfaces must undergo paint stabilization, performed using safe work practices. After stabilization a clearance examination must be performed. Ongoing lead-based paint maintenance activities must be a part of regular maintenance. These requirements shall be included in the Landlord Verification Statement.

## Chapter 7 CONTINUING ELIGIBILITY

**700.1 Renewable Stipend.** Depending upon available funding, Students with acceptable grades in the previous quarter, who continue to be eligible for funding under the Student Rental Assistance Program at the beginning of the next academic year, may apply to have their stipends renewed each year for the duration of the program, up to four years. Students enrolled in a four-year college may be funded through the fifth year of full-time attendance.

**700.2 Acceptable Grades.** The Student must maintain at least a 2.0 cumulative Grade Point Average ("GPA") (or equivalent grade or rank in a vocational program), at the end of each grading period. If the Student's GPA falls below 2.0 the Student

will be put on a one-term probation. If at the end of the probation term, the Student's GPA is still below 2.0, program assistance will be terminated. The Student must submit original grade reports at the end of each grading period, no later than 1 week after the Student receives such reports.

- 700.3 Full-Time attendance.** The Student must continue to be enrolled as a full-time student carrying a full-time class load, as defined by the institution he/she is attending (e.g., at least 12 units/credits per term, or an approved vocational training schedule.)
- 700.4 Unacceptable Conduct.** If a student is removed from a residence for damages, alcohol abuse, illegal drug use, gang affiliation, excessive disturbances, violations of college policy or regulations, or similar reasons, funding under this program will be terminated immediately.
- 700.5 Program Changes.** This program is publicly funded and it may be necessary for YNHA to terminate or change this Program. Continued funding under this program is not guaranteed and is within the discretion of the Board. A Student who receives funding under this program will be provided written notice of any decrease in funding, and if such notice is given after the beginning of the academic year, to the greatest extent feasible, funding will continue through the end of that academic year.

## Chapter 8 DUE PROCESS

- 800.1 Disputes.** The YNHA Grievance Policy and Procedures applies to any dispute brought by a person who applies for or participates in a YNHA program or service, with respect to an alleged violation by YNHA of a policy, contract, regulation, or law, that has resulted in loss or harm to the person with the dispute. A copy of the YNHA Grievance Policy and Procedures may be obtained from the YNHA receptionist.
- 800.2 Subrecipients.** If a Subrecipient administers this program, and the Subrecipient provides a process for appeals, then the YNHA Grievance Policy and Procedures will not apply to a dispute related to the Subrecipient's administration of the Student Rental Assistance Program.



6. Rent payments are due and may be paid directly to the Landlord (or property manager) as follows:

7. Additional Information:

8. Landlord understands that any payments made directly to Landlord are made on behalf of the Applicant and that the Landlord is not a beneficiary of the YNHA Student Rental Housing Assistance Program, that the program is dependent upon available funds, and that any funding under the program may be discontinued at any time at the discretion and sole option of YNHA.

By signing below, I hereby represent that I am either the Landlord, or I am authorized to sign this form on behalf of the Landlord, and that the information provided above is true and correct. I understand that these are federal funds made available through grants from the U.S. Department of Housing and Urban Development and that providing false or misleading information to obtain federal funds is a federal offense.

Authorized Signature

Date

Print Name

Title



Confederated Tribes and Bands  
of the Yakama Nation Higher Education

Established by the  
Treaty of June 9, 1855

Post Office Box 151, Fort Road, • Toppenish, WA 98948 • (509) 865-5121 • Fax (509) 865-6994

Date Received:

Time:

### College Student Rental Assistance Application

Name: \_\_\_\_\_ Date: \_\_\_\_\_

Principal Residence: \_\_\_\_\_ City: \_\_\_\_\_ State: \_\_\_\_\_

Yakama Tribal Enrollment # \_\_\_\_\_ Age of Applicant: \_\_\_\_\_ D.O.B.: \_\_\_\_/\_\_\_\_/\_\_\_\_

Check one: \_\_\_\_ High School Diploma or \_\_\_\_ GED Year Graduated: \_\_\_\_\_

Name of College Attending: \_\_\_\_\_ Number of Credits/Units: \_\_\_\_\_

Student will be living: \_\_\_\_ On-Campus \_\_\_\_ With Parent \_\_\_\_ Off-Campus

\_\_\_\_ With Other Family Member \_\_\_\_ With Legal Guardian, other than parent

Applicant is: \_\_\_\_ Single \_\_\_\_ Head of Household \_\_\_\_ Married \_\_\_\_ # of Dependents

Documentation: The student must provide a complete application and all documentation required by YNHA regulations and YN Higher Education Programs.

\_\_\_\_ Social Security Card

\_\_\_\_ TANF Award Letter

\_\_\_\_ Driver's License

\_\_\_\_ Pension Benefits Statement

\_\_\_\_ Birth Certificate

\_\_\_\_ Custodial Parent Verification (Court Order)

\_\_\_\_ Pay Stubs

\_\_\_\_ Income Tax Return

\_\_\_\_ Bank Statements

\_\_\_\_ W-9 Statement from Landlord for off-campus

\_\_\_\_ Social Security Award Letter

\_\_\_\_ Section 8 Voucher Letter

## Request for Taxpayer Identification Number and Certification

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

<b>Print or type See Specific Instructions on page 2.</b>	Name (as shown on your income tax return)	
	Business name/disregarded entity name, if different from above	
	Check appropriate box for federal tax classification (required): <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) ▶	
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.

Social security number									

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

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).

**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.

<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.

#### 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 for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items:

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

**Example.** Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity not subject to backup withholding, give the requester the appropriate completed Form W-8.

**What is backup withholding?** Persons making certain payments to you must under certain conditions withhold and pay to the IRS a percentage 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 the requester that you furnished an incorrect TIN,
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See the instructions below and the separate Instructions for the Requester of Form W-9.

Also see *Special rules for partnerships* on page 1.

### **Updating Your Information**

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account, for example, if the grantor of a grantor trust dies.

### **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/disregarded entity name” line.

**Partnership, C Corporation, or S Corporation.** Enter the entity's name on the “Name” line and any business, trade, or “doing business as (DBA) name” on the “Business name/disregarded entity name” line.

**Disregarded entity.** Enter the owner's name on the “Name” line. The name of the entity entered on the “Name” line should never be a disregarded entity. The name on the “Name” line must be the name shown on the income tax return on which the income will be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a domestic owner, the domestic owner's name is required to be provided on the “Name” line. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on the “Business name/disregarded entity name” line. If the owner of the disregarded entity is a foreign person, you must complete an appropriate Form W-8.

**Note.** Check the appropriate box for the federal tax classification of the person whose name is entered on the “Name” line (Individual/sole proprietor, Partnership, C Corporation, S Corporation, Trust/estate).

**Limited Liability Company (LLC).** If the person identified on the “Name” line is an LLC, check the “Limited liability company” box only and enter the appropriate code for the tax classification in the space provided. If you are an LLC that is treated as a partnership for federal tax purposes, enter “P” for partnership. If you are an LLC that has filed a Form 8832 or a Form 2553 to be taxed as a corporation, enter “C” for C corporation or “S” for S corporation. If you are an LLC that is disregarded as an entity separate from its owner under Regulation section 301.7701-3 (except for employment and excise tax), do not check the LLC box unless the owner of the LLC (required to be identified on the “Name” line) is another LLC that is not disregarded for federal tax purposes. If the LLC is disregarded as an entity separate from its owner, enter the appropriate tax classification of the owner identified on the “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/disregarded entity name" line.

## 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/disregarded entity 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 their political subdivisions or instrumentalities,
  4. A foreign government or any of its political subdivisions, agencies, or instrumentalities, or
  5. An international organization or any of its agencies or instrumentalities.
- Other payees that may be exempt from backup withholding include:
6. A corporation,
  7. A foreign central bank of issue,
  8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States,
  9. A futures commission merchant registered with the Commodity Futures Trading Commission,
  10. A real estate investment trust,
  11. An entity registered at all times during the tax year under the Investment Company Act of 1940,
  12. A common trust fund operated by a bank under section 584(a),
  13. A financial institution,
  14. A middleman known in the investment community as a nominee or custodian, or
  15. A trust exempt from tax under section 664 or described in section 4947.

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

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 9
Broker transactions	Exempt payees 1 through 5 and 7 through 13. Also, C corporations.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 <sup>1</sup>	Generally, exempt payees 1 through 7 <sup>2</sup>

<sup>1</sup> See Form 1099-MISC, Miscellaneous Income, and its instructions.

<sup>2</sup> However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney, and payments for services paid by a federal executive agency.

## Part I. Taxpayer Identification Number (TIN)

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

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

If you are a single-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](http://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](http://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 [IRS.gov](http://IRS.gov) or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

**Note.** 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.

## 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 item 1, below, and items 4 and 5 on page 4 indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on the "Name" line must sign. Exempt payees, see *Exempt Payee* on page 3.

**Signature requirements.** Complete the certification as indicated in items 1 through 3, below, and items 4 and 5 on page 4.

**1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.** You must give your correct TIN, but you do not have to sign the certification.

**2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983.** You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

**3. Real estate transactions.** You must sign the certification. You may cross out item 2 of the certification.

**4. Other payments.** You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

**5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions.** You must give your correct TIN, but you do not have to sign the certification.

### What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account <sup>1</sup>
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor <sup>2</sup>
4. a. The usual revocable savings trust (grantor is also trustee) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee <sup>1</sup> The actual owner <sup>1</sup>
5. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulation section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	Give name and EIN of:
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity <sup>4</sup>
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulation section 1.671-4(b)(2)(i)(B))	The trust

<sup>1</sup> List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

<sup>2</sup> Circle the minor's name and furnish the minor's SSN.

<sup>3</sup> You must show your individual name and you may also enter your business or "DBA" name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

<sup>4</sup> List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 1.

\*Note. Grantor also must provide a Form W-9 to trustee of trust.

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

### 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.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Publication 4535, Identity Theft Prevention and Victim Assistance.

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](mailto:phishing@irs.gov). You may also report misuse of the IRS name, logo, or other IRS 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@uce.gov](mailto:spam@uce.gov) or contact them at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 1-877-IDTHEFT (1-877-438-4338).

Visit [IRS.gov](http://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 (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and 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. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.