

THE CITY OF MEMPHIS
DIVISION OF HOUSING & COMMUNITY DEVELOPMENT/MEMPHIS HOUSING AUTHORITY



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IMPORTANCE NOTICE – PLEASE READ CAREFULLY

Internal Revenue Service Reporting Requirement

Dear Landlord:

Every year, the Memphis Housing Authority (MHA) must account for all rental payments made on behalf of program families to the Internal Revenue Service (IRS). Information on how much has been paid to each landlord must be submitted to the IRS via a 1099 form at the end of each calendar year. The IRS requires us to report any amount over \$600.

To complete this process correctly, and avoid monetary penalties from the IRS, we must have correct Social Security or Tax ID numbers for all parties to whom we pay any housing assistance payments.

If you choose to rent your property to an eligible family through the Housing Choice Voucher Program, you will be required to provide this information to the Memphis Housing Authority (MHA). A sample of a W-9 form, which requests this information, is included in this package. Please be advised that this information is strictly for tax purposes.

In cases where more than one person owns a property, the owners will need to decide ahead of time whose social security number or tax ID number will be used for this purpose.

To avoid any processing delays, you should provide this information to the Memphis Housing Authority on the Request for Tenancy Approval (RTA) form. A copy of the RTA form is **not** included in your package because the form is only provided to eligible families once they have met all the program requirements.

If you do not complete this portion of the form, you may experience some delays in setting up your Housing Assistance Payment contract (rental agreement). However, we will attempt to contact you to obtain this information from you. If, after reasonable efforts, we cannot get this information from you, we may cancel your request and ask the family to find other housing.