

Dear \_\_\_\_\_,

Thank you for your interest in our management services. Here is a brief summary of our company's history, and a summary of our management services.

Tiner Property Management is a three generation family owned business that began in 1976. Our staff is highly professional and dedicated to giving outstanding customer service. We currently manage over 1000 properties. During the last four and a half decades we have also closed over 3,000 sales. We excel at finding and placing quality tenants, and our average vacancy rates are often 2-5 times lower than our competition. Our eviction rate has remained well under 1% for over 30 years (99.8% eviction free!), earning Tiner Properties an exceptional A+ reputation with the BBB. Our office and staff would be happy to put our wealth of experience and knowledge to work for you. Our services include all the following:

1. Arranging for any repairs needed to make your home ready for the rental market.
2. Coordinating the marketing of your home. This includes: professional sign posting and photos, complete posting to the Tiner website, redistribution of your rental property to dozens of other relevant rental websites.
3. Showing the property as many times as are needed to find a well-qualified tenant.
4. Thoroughly investigating applicants. This includes: verification of identification, income, criminal history, eviction history, credit history, and both current and past landlord references.
5. Negotiate, prepare, and enter into an excellent Lease Agreement with the tenant(s) on your behalf.
6. Complete a comprehensive Move-In Condition Report with the tenant(s).
7. An on call Property Manager. Available 24/7.
8. Arranging maintenance or repairs when needed.
9. Collecting your rent!
10. Creating a detailed monthly statement for you reflecting all relevant activity.
11. Sending you a check or automatically depositing funds into your bank account.
12. Correctly implementing rent increases.
13. Serving necessary notices to tenant(s) at no additional cost to you.
14. Handling all tenant relations and inquiries.
15. Processing Security Deposit refunds in accordance with California State Law.
16. Performing a thorough written inspection each year.

**Additional available services:**

- Early Check Processing
- Eviction Protection
- Tenant Recurring Billing (For Utilities)

**NOTICE: Many property management companies have hidden fees. Tiner Property Management does NOT charge for the following services:**

1. Cancellation fee (after 6-months).
2. Account set up fee.
3. Annual administration fee.
4. Copy fees.
5. 1099 fee.
6. Annual, written inspections.
7. Preventative maintenance and survey.
8. Serving legal notices to the Tenant.
9. Notice delivery fee (Owner related).
10. Court preparation and appearance fees.
11. Re-rent fee when a tenant does not stay in the property for at least 11 months.

For more information please visit our website: [www.tiner.com](http://www.tiner.com).

Remember: *“Professional Property Management doesn’t cost... it pays!”*

Sincerely,

John W. Tiner  
CEO / Owner / Broker  
Office: (916) 974-6003  
Cell: (916) 402-3095  
[john@tiner.com](mailto:john@tiner.com)

In Carmichael, California, this \_\_\_\_\_, this Agreement (the "Agreement") is made by and between TINER PROPERTIES, INC. (Its successor and assignees), hereinafter called Agent, and \_\_\_\_\_, hereinafter called Owner, for the management of Owner's real Property known as: \_\_\_\_\_ (the "Property").

1. **EXCLUSIVE AGENCY:** Owner hereby employs Agent as his exclusive agent for the rental and management of the Property, on a month to month basis. Either party to this Agreement may elect to cancel and terminate this Agreement by giving written notice to the other party not less than 30 days prior to the termination (subject to the terms of paragraph #15-1). Illegal or unethical conduct by either party is grounds for immediate cancellation by the other party. In the event of termination of this Agreement, Agent shall disburse to Owner, within 60 days, the balance remaining in Owner's trust account after all authorized expenses have been paid.
2. **AGENT IS AUTHORIZED AND AGREES TO THE FOLLOWING:** a) Inspect the Property and arrange needed repair and maintenance. b) Set/adjust rental rate in line with current market conditions. c) Advertise the Property for rent which includes, as reasonable: ordering and scheduling professional photography and/or virtual tour, internet advertising, and displaying "FOR RENT" sign(s) as allowed. Agent may add a reasonable administrative fee to advertising charges to cover Agent's cost to administer the advertising program. d) Use due diligence to obtain a qualified tenant. e) Sign, enter into, extend and/or terminate Rental and/or Lease Agreements on behalf of the Owner. f) Collect rents, deposits, and charges due from tenants. g) Sign and serve appropriate notices and negotiate Agreements with tenants on behalf of Owner. h) Initiate court actions on behalf of Owner for collection on monies owed, or to recover possession of the Property. i) Agent is further authorized to settle or compromise such actions. j) Discuss utility bills and transfer utilities on/off on behalf of the Owner.
3. **SECURITY DEPOSITS:** Agent shall collect a reasonable security deposit from tenants and hold same in a separate, non-interest bearing, trust account. By law, within twenty one (21) days of the time the tenant vacates, Agent must return said deposit to tenants, and may only retain that portion which is actually spent for repairs (excluding normal wear and tear), cleaning, and/or rent due. Upon request, Agent shall provide Owner with a copy of the security deposit transmittal, giving a breakdown of the disbursement of the security deposit.
4. **MAINTENANCE:** Agent is authorized to and shall cause maintenance and/or repair of a routine nature to be done without Owner's prior consent provided the cost of such repairs and maintenance does not exceed \$300.00 per repair. In the event of an emergency that would adversely affect habitability, or cases where it is necessary to prevent damage to the life or Property of others or to avoid suspension of necessary services or to avoid penalties or fines or to maintain services to the tenant as called for in their Lease/Rental Agreement, Agent shall proceed with repairs to be made at any reasonable cost after first making a reasonable attempt to contact the Owner.
5. **PRIORITY OF MONIES:** Rents and charges collected from tenants shall be disbursed in the following order of priority: a) Agent's fees. b) Reimbursement of Agent for out of pocket expenses. c) Payment to vendors. d) Reserve account when agreed upon (paragraph 15e). e) Balance to Owner. Note: Until their bank pays the check from tenant, the balance sent to Owner through the TINER PROPERTIES, INC. account is not guaranteed by Agent. Reimbursement from Owner for any uncollectible returned checks shall be within five (5) days of such notification by Agent. Agent may hold a reasonable amount of money in the Owner's trust account to cover expected Owner costs when a Tenant gives Notice to Vacate. f) Tenant pays to Tiner Properties a monthly \$10 administrative fee that includes, but is not limited to; government regulation compliance, ongoing insurance compliance, 24/7 maintenance call service, tenant portal, online payment option, and utility payment compliance.
6. **STATEMENTS:** Agent shall publish to Owner portal an itemized statement, including copies of all bills paid and Owner will receive any monies due on a monthly basis.
7. **OWNER'S RESPONSIBILITY:** Owner shall be responsible for payments of mortgages, taxes, liens, insurance and assessments. Owner shall also be responsible for payments of water, sewer and refuse. Tiner Properties will typically perform transfers, set up and cancellation of utilities as needed. In those cases where Tiner Properties exhausts their efforts with a

utility company, or at the inception **or** termination of this agreement, Owner may be required to transfer, initiate or discontinue utility services. In order to remain in compliance with city/county inspection programs, the Owner is responsible to register the subject property with the appropriate city/county as a rental property when applicable. Owner shall indemnify and hold Agent harmless from any and all costs, expense, attorney's fees, suits, liabilities, damages or claims for damages, including but not limited to those arising out of any injury or death to any person or persons or damage to Property of any kind whatsoever and to whomsoever belonging, including Owner, in any way relating to the management of the premises by the Agent or the performance or exercise of any of the duties, obligations, powers or authorities herein or hereafter granted to the Agent, except in the case of willful misconduct or gross negligence. Owner shall authorize Agent to make repairs needed to keep the property legally habitable as per California Civil Code §1941.1. Failure to authorize said repairs is grounds for immediate termination of this Property Management Agreement.

8. CAPACITY: Owner warrants that he/she is the Owner of the Property and/or is authorized to enter into this Agreement.
9. REIMBURSEMENT OF EXPENSES: Owner shall assume all cost for repairs, maintenance, alteration, advertising (including professional photography and/or virtual tours), court actions, utilities, etc. in connection with the Property, and shall reimburse Agent for all incurred expenses. This includes advertising cost if/when the Owner terminates this Agreement at any point after the Agent has begun marketing the Property for rent.
10. LIABILITY: Agent shall not be liable for damages as a result of any errors of judgment, or for its actions except in the case of willful misconduct or gross negligence.
11. INSURANCE: Owner shall carry liability insurance, at a limit of no less than \$500,000. Liability must include bodily injury, Property damage, and personal injury. Owner further agrees that at all times during the continuance of this Agreement all bodily damage and personal injury insurance carried by Owner on the Property shall, without cost to Agent, extend to insure and indemnify Agent, as well as Owner, by endorsement of such insurance coverage to specifically name Tiner Properties, Inc. as an additional insured. Tiner Properties, Inc. is hereby authorized to contact Owner's insurance agent upon execution of this Agreement to request said coverage or certificate of additional insured. If insurance company is unable to comply, Owner agrees to locate a company that can comply with this paragraph.
12. EQUAL HOUSING OPPORTUNITY: Owner understands that Agent will offer the Property in compliance with federal, state, and local anti-discrimination laws.
13. FORECLOSURE: Owner certifies that the subject property is not currently in foreclosure. If for any reason the Property goes into foreclosure, Owner agrees to notify the Agent in writing immediately. At the sole discretion of the Agent, receipt of a Notice of Foreclosure on the property is grounds for immediate termination of this Property Management Agreement.
14. MARKETING PROPERTY FOR SALE: Negotiating with a tenant to allow the Property to be marketed for sale is the responsibility of the Owner and Listing Agent – not the Property manager. Arranging for access to the Property for appraisers, pest reports, etc is also the exclusive responsibility of the Owner and Listing Agent. Mishandling of these negotiations can cause very poor working relations with the tenant. Therefore, any dispute arising as a result of Owner/Listing Agent negotiations with regard to marketing and/or selling the Property, shall be grounds, at the sole discretion of the Property manager, for immediate termination of Property management services (the exceptions to this paragraph is provided for in paragraph 15-i).
15. OWNER AGREES TO PAY AGENT FOR THE FOLLOWING SERVICES (If /when rendered):
  - a) **Tenant placement fee: ½ the first month's rent.** This fee includes: Screening applicants, negotiating the rental Agreement, and completing a Move-In Condition Report. No additional re-rent fee will be charged to the Owner if the tenant vacates in less than eleven (11) months after a Lease (excludes month-to-month Rental Agreements and Lease terms of less than 11 months) is signed by the Tenant. The Tenant placement fee does not include advertising expenses. Should Owner provide Tiner Properties, Inc. with an acceptable Tenant prior to the commencement of marketing, Tenant placement fee is ¼ of the first month's rent.
  - b) **Bill pay service fees: Monthly fee of \$5.00 per month for each recurring bill paid, or monitored for tenant payment, on behalf of the Owner. Monthly fee of \$10.00 to receive bill and rebill tenant.** Tiner Properties, Inc. cannot make payments for any bill if there is not an adequate balance in the Owners account to do so. Every utility company has widely ranging (and often changing) policies that impact landlords. Tiner Properties has a recommended policy for each company. See Utility Procedure.

- c) **Monthly management fee:** \$ \_\_\_\_\_ (NOTE: Said monthly management fee will be converted to a percentage of the starting rent rate). Approximate fair market rent is \$ \_\_\_\_\_ including the following services: Water, Sewer, Garbage, Gardener, Pool Service, Association Dues, and \_\_\_\_\_. We will begin marketing the Property at \$ \_\_\_\_\_ per month, and then reduce the price by approximately 5% every other week (if needed) until the Property is rented or interest/activity are conducive to placing a qualified tenant. Minimum monthly management fee is \$125 for single family homes and condos, and \$175 for duplexes and 2 houses on 1 lot. Monthly management fee includes all the above in this paragraph and the following checked services:  **Eviction Protection:** as described in paragraph 15n.  **Early Check Processing:** Owner distribution will be by the 10<sup>th</sup> of each month rather than the end of each month.
- d) **Advance for actual expenses (not a fee): \$500** ( or \_\_\_\_\_) toward actual expenses to prepare the Property for marketing and for advertising. Owner understands that the locks will be re-keyed, the house will be cleaned as needed, and the carpets will be professionally cleaned. The gas and electric service will be left/turned on and a gardener will be hired to maintain the yard until the Property is rented. Any unused portion of this advance will be refunded to the Owner with the first month's rent. Advertising is a flat fee of \$200 including professional sign service and internet marketing. This does not include the actual cost of photography and/or virtual tour. ( If checked, Advertising fee shall be waived upon payment of professional photos and/or virtual tour).
- e) **Reserve account: ZERO.** ( or \_\_\_\_\_) The minimum balance left in the Owner's trust account at all times.
- f) **Lease renewal fee: \$200.** This is earned when the Agent procures an executed extension of the term of the Lease.
- g) **Annual inspection fee: FREE.** (this is a written interior/exterior inspection and the Owner receives a copy) Drive by inspections are free. City / County required inspections or Owner requested interior/exterior inspections in addition to the annual inspections may be billed to Owner at \$75 per inspection).
- h) **Services exceeding normal management:** In the event that the Owner shall request the Agent to undertake work exceeding that usual to normal management, then a fee shall be agreed upon for such services and paid before the work begins. Normal management does not include arranging or performing the following: sales work, showings, appraisal, structural pest report and work, lender required work, modernization, refinancing, fire restoration, flood restoration, room addition, major remodeling/updating major rehabilitation, obtaining income tax advice, presenting petitions to planning or zoning committees, advising on proposed new construction or other counseling, negotiating or mediating disputes with neighbors or Home Owner Associations.
- i) \$500 to negotiate with the tenant an Agreement to allow the Property to be marketed for sale, and cooperate with the sale and escrow process (overriding Paragraph 14). This fee is waived when John Tiner is the Listing Agent.
- j) If/when applicable, preparation and service fees for notices of default, which are served on tenant by Tiner Properties, Inc., and any late and/or application fees collected, are paid to Tiner Properties, Inc.
- k) Agent shall on behalf of Owner, hire, supervise, and discharge all independent contractors required for the maintenance and operation of Owner's Property. In consideration of these additional management services provided, Agent shall be entitled to receive in addition to the monthly management or rental fee, and as additional compensation for its services, credits for volume discounts allowed or provided by independent contractors, which credits shall be retained as additional compensation by Agent. Owner shall be charged and shall pay the independent contractors retail charges as invoiced by the independent contractor, with Agent retaining any credits or volume discounts as additional compensation. Agent shall not be responsible for the acts, defaults, or negligence of the independent contractors.
- l) If the termination of this contract by Owner is given when less than six months of management fee has been collected, a cancellation fee of \$250.00 shall be owed to Agent.
- m) These fees and terms may be modified automatically by giving Owner 60 – Day Notice of the modification. In the event Owner does not accept the modification, this Agreement shall terminate.
- n) **Eviction Protection:** In the event any Renter procured by TINER PROPERTIES, Inc. under any Lease or Month-to-month Agreement shall default in the payment of rent, or default on any other material provision of such lease, or shall hold over in possession for longer than the lease term stated in any such lease, TINER PROPERTIES, Inc. shall have the right and sole discretion to institute legal proceedings for eviction, unlawful detainer or other civil action against such Renter, and all other persons occupying the Property, in Owner's name, place and stead. Included in this Agreement is TINER PROPERTIES, Inc.'s **Eviction Protection:** Up to \$1500.00 in the aggregate for all Notice and Appearance

Fees, attorney fees, court costs, and legal costs; except that TINER PROPERTIES, Inc. shall not be responsible for any such costs or fees in the event either (a) that such Renter shall demand jury trial, or (b) that such Renter shall make a counterclaim against Owner. This paragraph only applies when Eviction Protection is checked in paragraph 15c.

16. IMMEDIATE REPAIRS NEEDED TO MARKET PROPERTY FOR RENT: Owner understands that all the following repairs should be completed in order to best prepare and market the Property for rent. **Locks are always re-keyed** between occupants unless the Owner gives Tiner Properties, Inc. written notification not to do so. When the Owner elects not to re-key for any reason, the Owner understands that this is against the advice of Tiner Properties, Inc., and leaves the Owner vulnerable to charges of gross negligence in the event of a future crime at the property. Owner authorizes Agent to arrange the repairs needed to make the property habitable (per California Civil Code §1941.1) and/or as indicated below:

	Estimate	By
<b>Re-Key locks:</b>		
<b>Updates locks:</b>		
<b>Hauling:</b>		
<b>Yard Clean-up:</b>		
<b>Weekly Gardener service:</b>		
<b>House Cleaning:</b> Windows / Mirrors / Cobwebs / Blinds / Cabinet s/ Stove-under burners / Oven / Porches		
<b>Painting:</b> Touch up interior as needed		
<b>Replace floor coverings:</b>		
<b>Carpet Cleaning:</b>		
<b>Carpet Repairs:</b>		
<b>Repairs:</b> Furnace filters: ) @ ___ x ___ . Light bulbs- Quantity & Type:		
Door Stops/ Electrical face plates / Screens / Check sprinklers / Smoke and/or Carbon Monoxide detector(s)		

17. **DISPUTE RESOLUTION:**

(a) **Mediation.** Owner and Agent agree to mediate any dispute, claim or controversy arising between them regarding the terms of this Agreement, or any resulting transaction, before resorting to arbitration or court action, subject to Paragraph 17(b)-2. If, for any dispute or claim to which this paragraph applies, any party commences an action based on a dispute or claim to which this paragraph applies, without first attempting to resolve the matter through mediation, or refuses to mediate after a request has been made, then that party shall not be entitled to recover attorneys' fees, even if they would otherwise be available to that party in any such action.

(b) **Arbitration of Disputes.**

1. **Arbitration.** Owner and Agent agree that any dispute, claim or controversy arising between them regarding the terms of this Agreement which is not settled by mediation, shall be decided by neutral, binding arbitration, including and subject to Paragraph 17(b)-2. The arbitrator shall be a retired judge or justice, or an attorney with at least five (5) years of residential real estate law experience, unless the parties mutually agree to a different arbitrator, who shall render an award in accordance with substantive California law. The parties shall have the right to discovery in accordance with California Code of Civil Procedure §1283.05. In all other respects, the arbitration shall be conducted in accordance with Title 9 of Part III of the California Code of Civil Procedure. The parties covenant that they will participate in the proceedings in good faith, and that they will share equally in its costs, including, without limitation, the arbitrator's fees, provided that each party shall bear its own attorneys' fees in connection with any arbitration. The provisions of this paragraph may be enforced by any court of competent jurisdiction, and, in the event that the arbitration process continues through and including final determination of liability in accordance with this provision, the prevailing party shall be entitled to an award of all costs, fees and expenses, including reasonable attorneys' fees, to be paid by the party against whom enforcement is ordered. Judgment upon the reward of the arbitrator(s) may be entered in any court of competent jurisdiction. Interpretation of this Agreement to arbitrate shall be governed by the Federal Arbitration Act.

2. **Exclusions from Mediation and Arbitration.** The following matters are excluded from mediation and arbitration hereunder: (i) a judicial or non-judicial foreclosure or other action or proceeding to enforce a deed of trust, mortgage, or installment land sale contract as defined in California Civil Code §2985; (ii) an unlawful detainer action; (iii) the filing or enforcement of a mechanic's lien; and (iv) any matter that is within the jurisdiction of a probate, small claims, or bankruptcy court. The filing of a court action to enable the recording of a notice of pending action, for order of attachment, receivership, injunction, or other provisional remedies, shall not constitute a waiver of the mediation and arbitration provisions hereof.

3. **NOTICE:** BY INITIALING IN THE SPACE BELOW YOU ARE AGREEING TO HAVE ALL DISPUTES, CLAIMS OR CONTROVERSIES ARISING OUT OF OR RELATING TO THE PROPERTY MANAGEMENT AGREEMENT DECIDED BY NEUTRAL ARBITRATION AS PROVIDED BY CALIFORNIA LAW, AND YOU ARE GIVING UP ANY RIGHTS YOU MIGHT POSSESS TO HAVE THOSE MATTERS LITIGATED IN A COURT OR JURY TRIAL. BY INITIALING IN THE SPACE BELOW YOU ARE GIVING UP YOUR JUDICIAL RIGHTS TO DISCOVERY AND APPEAL, EXCEPT TO THE EXTENT THAT THEY ARE SPECIFICALLY PROVIDED FOR UNDER THIS AGREEMENT. IF YOU REFUSE TO SUBMIT TO ARBITRATION AFTER AGREEING TO THIS PROVISION, YOU MAY BE COMPELLED TO ARBITRATE UNDER FEDERAL OR STATE LAW. YOUR AGREEMENT TO THIS ARBITRATION PROVISION IS VOLUNTARY.

**We have read and understand the foregoing and agree to submission of all disputes, claims or controversies arising out of or relating to this Agreement to neutral arbitration in accordance with this Agreement.**

\_\_\_\_\_  
Owner's initials

\_\_\_\_\_  
Agent's initials

18. GENERAL PROVISIONS: Every term herein contained shall be deemed a condition hereof. Waiver by Agent of any term of this Agreement shall not constitute a waiver of subsequent terms. No oral Agreements have been entered into between Owner and Agent. These terms may be modified by Tiner Properties by providing owner 60 day notice of modification.
19. SUCCESSION: This Agreement shall be binding upon the successors and/or assignees of the Agent, and the heirs, administrators, executors, successors and assignees of the Owner.
20. NOTICE: If it shall become necessary for Agent or Owner to give notice of any kind, the same shall be written and served by sending such notice by regular mail.
21. OTHER: \_\_\_\_\_

22. ATTACHMENTS: (When checked, become part of this Management Agreement):  
 W-9,  590 Tax Withholding Form and Addendum Concerning Withholding Required By Franchise Tax Board
23. APPROVED CONTACT / DECISION MAKER: Owner authorizes- Name: \_\_\_\_\_  
 Phone #: \_\_\_\_\_ Email Address: \_\_\_\_\_  
 (Relationship to Owner \_\_\_\_\_) to approve all management decisions.
24. GENERAL: Tiner Properties, Inc. is a full service property management and real estate company. We manage residential properties, and list and sell properties for both buyers and sellers.

**Owner's signature hereon constitutes Owner's acceptance of the terms hereof. The undersigned acknowledges that they have read and understand this Agreement, and have received copies hereof.**

**OWNER SIGNATURE(S)**

\_\_\_\_\_  
 (Signature) (Print)

\_\_\_\_\_  
 (Signature) (Print)

Owner Email: \_\_\_\_\_  
 Owner Email: \_\_\_\_\_  
 Owner Phone (first choice): \_\_\_\_\_  
 Cell  Home  Work  Other: \_\_\_\_\_  
 Owner Phone (second choice): \_\_\_\_\_  
 Cell  Home  Work  Other: \_\_\_\_\_  
 Preferred method of contact:  Email  Call  Text

**AGENT SIGNATURE(S)**

\_\_\_\_\_  
 (Signature) (Print)

Tiner Properties, Inc., a California Corporation  
 6837 Fair Oaks Blvd. Carmichael, CA 95608  
 Phone: 916-974-6000 \* Fax: 916-672-0292  
 Web Page: tiner.com \* Lic #: 01515135

Property Manager: \_\_\_\_\_  
 Manager Email: \_\_\_\_\_@tiner.com  
 Manager desk phone: \_\_\_\_\_  
 Manager emergency phone: \_\_\_\_\_

**OWNER SUPPLIED INFORMATION (Please fill out completely and verify all information provided):**

Referred By: \_\_\_\_\_  
 Is referring person a RE Agent?  Yes  No  
 Trash Day: \_\_\_\_\_ Mailbox#: \_\_\_\_\_  
 Utility Info: \_\_\_\_\_  
 Pet Policy: \_\_\_\_\_  
 Special Repair Requests: \_\_\_\_\_  
 Home Warranty: \_\_\_\_\_  
 Home Warranty Phone #: \_\_\_\_\_  
 Gardener Info: \_\_\_\_\_  
 Current Tenant Names Ph: \_\_\_\_\_  
 HOA Information: \_\_\_\_\_

Gate Codes/Lock Combinations/Parking Space#/Etc: \_\_\_\_\_  
 Alarm Info (Entry/Exit Codes): \_\_\_\_\_  
 Other: \_\_\_\_\_  
**Required Disclosure:** Has there been a death in the home in the past 3 years?  yes  no

**OWNER'S START-UP CHECKLIST**

- Keys provided
- Garage/Gate Transmitters provided
- W-9, 590 Waiver, and State Withholding Addendum
- Property Mgmt Agreement complete/signed
- Owner Check (see paragraph 15-d)
- CC&Rs/HOA rules & regulations/Pool rules provided
- Liability Insurance Policy naming Tiner Properties, Inc. as additional insured



## Utility Procedure

Information regarding handling of utilities during management and tenancy Note: Each utility district and area has their own requirements and procedures, which may change without notice. Tiner Properties provides the latest procedure and best practice to ensure the water, sewer and garbage costs are borne by the tenant. Best practice will avoid any lien's being assessed by the Utility company.

**Cal American Water:** Tenants contact the utility directly to turn services on and off into their name.

**Carmichael Water:** Tiner will assist in transferring bill to c/o Tiner's address. Tiner pays bill and bills tenant. \$15 bill pay and tenant billing fee applies.

**Citrus Heights Water:** Tiner will assist in transferring bill to c/o Tiner's address. Tiner pays bill and bills tenant. \$15 bill pay and tenant billing fee applies.

**City of Lincoln:** Owner contacts to transfer bill to c/o Tiner. Tiner pays bill and bills tenant. \$15 bill pay and tenant billing fee applies.

**City of Roseville:** Electric and Garbage on one bill - tenant contacts directly to turn service on and off into their name. Water and Sewer - Tiner will assist in transferring water and sewer bill to c/o Tiner Properties. Tiner pays bill and bills tenant \$15 bill pay and tenant billing fee applies to water and sewer billing.

**City of Sacramento:** Water, sewer and garbage billed directly to tenant. Duplicate bill goes to Tiner \$5 bill pay fee applies to monitor tenant payment.

**City of West Sacramento:** Tiner will assist in transferring bill to c/o Tiner's address. Tiner pays bill and bills tenant. \$15 bill pay and tenant billing fee applies.

**County of Sacramento (Consolidated Utilities):** Flat rate billing Tiner collects recurring flat fee from tenant. No additional fee. Metered water and flat rate sewer or garbage Owner contacts to transfer bill to c/o Tiner. Tiner pays bill and bills tenant. \$15 bill pay and tenant billing fee applies. **Del**

**Paso Manor:** Tiner will assist in transferring bill to c/o Tiner's address. Tiner pays bill and bills tenant. \$15 bill pay and tenant billing fee applies.

**El Dorado Irrigation:** Tiner will assist in transferring bill to c/o tenant. Tiner will monitor duplicate billing. \$5 bill monitoring fee applies.

**El Dorado Disposal:** Tiner bills tenant flat rate recurring charge. No additional fee. **Elk Grove Water:** Owner contacts to transfer bill to c/o Tiner. Tiner pays bill and bills tenant. \$15 bill pay and tenant billing fee applies.

**Fair Oaks Water:** Tiner pays bill and bills tenant. \$15 bill pay and tenant billing fee applies.

**Florin County Water District:** Tiner pays bill and bills tenant. \$15 bill pay and tenant billing fee applies

**Folsom Utilities:** Owner contacts to transfer bill to email "info@tiner.com". Tiner pays bill and bills tenant. \$15 bill pay and tenant billing fee applies.

**Golden State Water:** Tenants contact the utility directly to turn services on and off into their name.

**Orangevale Water:** Owner contacts to transfer bill c/o Tiner's address. Tiner pays bill and bills tenant. \$15 bill pay and tenant billing fee applies.



**Pacific Gas and Electric (PG&E):** Tenants contact the utility directly to turn services on and off into their name.

**Placer County Water (Rocklin water):** Tenants contact the utility directly to turn services on and off into their name.

**Placer County Sewer District:** Flat rate billing Tiner collects recurring flat fee from tenant. No additional fee.

**Recology Auburn Placer (Rocklin garbage):** Flat rate billing Tiner collects recurring flat fee from tenant. No additional fee.

**Republic Services (Rancho Cordova, Elk Grove, Citrus Heights garbage):** Flat rate billing Tiner collects recurring flat fee from tenant. No additional fee.

**Rio Linda Elverta Water District:** Tenant is billed directly. Tiner receives duplicate bill and monitors payment. \$5 duplicate billing fee to monitor.

**Sac Suburban Water:** Tenant is billed directly. Owner receives a duplicate bill and monitors payment and notifies Tiner of any past due amounts.

**San Juan Water:** Tenant is billed directly. Tiner receives duplicate bill and monitors payment. \$5 duplicate billing fee to monitor.

**South Placer Municipal Utility District (Sewer):** Flat rate billing Tiner collects recurring flat fee from tenant. No additional fee.

**Sacramento Municipal Utility District (SMUD - electric):** Tenants contact the utility directly to turn services on and off into their name.

**West Coast Gas (Mather):** Both owners and tenants must contact directly to turn service on and off in their name. West Coast Gas charges a fee.

### **Multi-Unit Properties: Duplexes and ADUs without separate meters:**

Owner pays the bill directly. Water, sewer, and garbage will be included in rent, or, if the tenant is responsible for all utilities, Tiner will bill a recurring flat rate charge split between units (any metered rate included in rent). For units without separate electric and gas meters, Tiner will bill tenants a recurring flat-rate charge based upon the average usage, and split between units by % of square footage of each unit.

## **Supporting Documents**

**The following documents are all required for us to provide seamless service:**

- 1. Form W-9 - Taxpayer Identification Number and Certificate:**
  - a. We are required by the IRS to maintain a W-9 on record since we collect income on your behalf.
- 2. Addendum Concerning Withholding Required by the Franchise Tax Board (“FTB”):**
  - a. FTB requires property managers to act as withholding agents and withhold a percentage of rents collected on behalf of landlords who are not California residents and transmit the same to the FTB.
- 3. Form 590 - Withholding Exemption Certificate:**
  - a. If you reside in California, we will collect this form on your behalf to hold in your file as proof that you are a California resident and exempt from the FTB withholding requirements.
- 4. Automated Clearing House (ACH) Owner Authorization:**
  - a. This allows us to deposit monthly rental monies directly into your bank account. We will need our ACH form completed with the bank account and routing number and a voided check for the account in which you would like funds deposited.
- 5. Lead and Asbestos Hazards Warning and Disclosure (when required):**
  - a. For all homes built before 1979, this form must be filled out and provided to tenants for their countersignature upon move-in.
- 6. We will also need you to provide:**
  - a. **Insurance:** Your proof of Landlord’s insurance with Tiner Properties listed as an additional insured. (If you currently live in the property now, it is best to not call or convert your homeowner's policy to a landlord policy until we approve a tenant).
  - b. **Homeowners Documents (If/when applicable):** HOA documents/contact info, CC&R's, pool rules, etc. Electronic/digital copies are needed rather than paper copies.
  - c. **Rental Housing Inspection Program (RHIP):** If your property is located in the city or county, you will need to register for this RHIP program. (Choose self-certify)
  - d. **For Occupied Properties:** Tenant’s contact information, lease, change in term(s), ledger, move-in condition report, application, and Security Deposit funds.

# Request for Taxpayer Identification Number and Certification

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

▶ Go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9) for instructions and the latest information.

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

**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.

<b>Social security number</b>												
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**Part II Certification**

Under penalties of perjury, I certify that:

- 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
- 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
- I am a U.S. citizen or other U.S. person (defined below); and
- 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.

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

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

**Future developments.** 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](http://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-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.*

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting*, later, for further information.

**Note:** If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

**Definition of a U.S. person.** For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien;
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;
- An estate (other than a foreign estate); or
- A domestic trust (as defined in Regulations section 301.7701-7).

**Special rules for partnerships.** Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

In the cases below, the following person must give 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.

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the entity;
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the trust; and
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

**Foreign person.** If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 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, give the requester the appropriate completed Form W-8 or Form 8233.

## Backup Withholding

**What is backup withholding?** Persons making certain payments to you must under certain conditions withhold and pay to the IRS 24% 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, payments made in settlement of payment card and third party network transactions, 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 instructions for Part II 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 *Exempt payee code*, later, and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships*, earlier.

## What is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code*, later, and the Instructions for the Requester of Form W-9 for more information.

## 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

### Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

a. **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

**Note: ITIN applicant:** Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040/1040A/1040EZ you filed with your application.

b. **Sole proprietor or single-member LLC.** Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or “doing business as” (DBA) name on line 2.

c. **Partnership, LLC that is not a single-member LLC, C corporation, or S corporation.** Enter the entity’s name as shown on the entity’s tax return on line 1 and any business, trade, or DBA name on line 2.

d. **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. 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 line 2.

e. **Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a “disregarded entity.” See Regulations section 301.7701-2(c)(2)(iii). Enter the owner’s name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner’s name is required to be provided on line 1. 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 line 2, “Business name/disregarded entity name.” If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

### Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, you may enter it on line 2.

### Line 3

Check the appropriate box on line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box on line 3.

IF the entity/person on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation
• Individual • Sole proprietorship, or • Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes.	Individual/sole proprietor or single-member LLC
• LLC treated as a partnership for U.S. federal tax purposes, • LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or • LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes.	Limited liability company and enter the appropriate tax classification. (P= Partnership; C= C corporation; or S= S corporation)
• Partnership	Partnership
• Trust/estate	Trust/estate

### Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on line 4 any code(s) that may apply to you.

#### Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys’ fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space in line 4.

- 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 U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities
- 5—A corporation
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission
- 8—A real estate investment trust
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940
- 10—A common trust fund operated by a bank under section 584(a)
- 11—A financial institution
- 12—A middleman known in the investment community as a nominee or custodian
- 13—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 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over \$600 required to be reported and direct sales over \$5,000 <sup>1</sup>	Generally, exempt payees 1 through 5 <sup>2</sup>
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

<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 reportable under section 6045(f), and payments for services paid by a federal executive agency.

**Exemption from FATCA reporting code.** The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) written or printed on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)

B—The United States or any of its agencies or instrumentalities

C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state

G—A real estate investment trust

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940

I—A common trust fund as defined in section 584(a)

J—A bank as defined in section 581

K—A broker

L—A trust exempt from tax under section 664 or described in section 4947(a)(1)

M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

**Note:** You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

### Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, write NEW at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

### Line 6

Enter your city, state, and ZIP code.

## 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.

If you are a single-member LLC that is disregarded as an entity separate from its owner, 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 *What Name and Number To Give the Requester*, later, 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 SSA 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. Go to [www.irs.gov/Forms](http://www.irs.gov/Forms) to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to [www.irs.gov/OrderForms](http://www.irs.gov/OrderForms) to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and 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 U.S. 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, 4, or 5 below indicates 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 line 1 must sign. Exempt payees, see *Exempt payee code*, earlier.

**Signature requirements.** Complete the certification as indicated in items 1 through 5 below.

**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 made in settlement of payment card and third party network transactions, 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), ABLE accounts (under section 529A), 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) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account <sup>1</sup>
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor <sup>2</sup>
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee <sup>1</sup>
b. So-called trust account that is not a legal or valid trust under state law	The actual owner <sup>1</sup>
6. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity <sup>4</sup>
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee

For this type of account:	Give name and EIN of:
14. 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
15. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations 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*, earlier.

\*Note: The 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, 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 Pub. 5027, Identity Theft Information for Taxpayers.

Victims of identity theft who are experiencing economic harm or a systemic 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 (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at [spam@uce.gov](mailto:spam@uce.gov) or report them at [www.ftc.gov/complaint](http://www.ftc.gov/complaint). You can contact the FTC at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see [www.IdentityTheft.gov](http://www.IdentityTheft.gov) and Pub. 5027.

Visit [www.irs.gov/IdentityTheft](http://www.irs.gov/IdentityTheft) 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. commonwealths and 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.

SAMPLE

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## ADDENDUM CONCERNING WITHHOLDING REQUIRED BY FRANCHISE TAX BOARD

Address: \_\_\_\_\_

This “Addendum Concerning Withholding Required By Franchise Tax Board” (hereinafter “Withholding Addendum”) is made by and between \_\_\_\_\_ (“Owner”) and **Tiner Properties, Inc.** (“Agent”) to the Management Agreement in effect between Owner and Agent dated \_\_\_\_\_, and is made a part thereof.

Agent has advised Owner that California laws and/or policies of the California Franchise Tax Board (“FTB”) require property managers as withholding agents to withhold a percentage of rents collected on behalf of landlords who are not California residents and transmit the same directly to the FTB. If the Owner does not supply the Agent a valid Exemption (form 590) or a Waiver is not granted by the FTB, the Owner hereby explicitly authorizes Agent to make the required FTB deductions and transfer the same to the FTB (calculated according to Agent’s estimation). Agent is authorized by Owner to comply in any way Agent believes reasonable or necessary with rules and regulations of the California Franchise Tax Board, California statutes, and other applicable law, without limitation. Agent shall not be liable for any miscalculation or erroneous withholding, provided the actions of Agent have been taken in good faith. In case of overpayment or unnecessary payment to the FTB due to an error by Agent or failure of the Owner to provide timely Exemption or Waiver forms, the Owner’s sole recourse shall be to recover said payment (a pre-paid tax) through the normal refund process from the FTB when he/she files her State tax return. In any dispute between Agent and Owner concerning money transmitted by Agent to the FTB, it shall be the burden of Owner to prove that Agent did not act in good faith.

Wherefore the parties have executed this Withholding Addendum as of the dates of their signatures below.

Owner: \_\_\_\_\_ Date: \_\_\_\_\_

Owner: \_\_\_\_\_ Date: \_\_\_\_\_

Agent: \_\_\_\_\_ Date: \_\_\_\_\_

**Note: For more information on waivers for out of state owners, Please visit [ftb.ca.gov](http://ftb.ca.gov) search Form 592B.**

**2024 Withholding Exemption Certificate****590****The payee completes this form and submits it to the withholding agent. The withholding agent keeps this form with their records.****Withholding Agent Information**

Name

Tiner Properties

**Payee Information**

Name

 SSN or ITIN  FEIN  CA Corp no.  CA SOS file no.

Address (apt./ste., room)

City (If you have a foreign address, see instructions.)

State ZIP code

**Exemption Reason****Check only one box.**

By checking the appropriate box below, the payee certifies the reason for the exemption from the California income tax withholding requirements on payment(s) made to the entity or individual.

 **Individuals — Certification of Residency:**

I am a resident of California and I reside at the address shown above. If I become a nonresident at any time, I will promptly notify the withholding agent. See instructions for General Information D, Definitions.

 **Corporations:**

The corporation has a permanent place of business in California at the address shown above or is qualified through the California Secretary of State (SOS) to do business in California. The corporation will file a California tax return. If this corporation ceases to have a permanent place of business in California or ceases to do any of the above, I will promptly notify the withholding agent. See instructions for General Information D, Definitions.

 **Partnerships or Limited Liability Companies (LLCs):**

The partnership or LLC has a permanent place of business in California at the address shown above or is registered with the California SOS, and is subject to the laws of California. The partnership or LLC will file a California tax return. If the partnership or LLC ceases to do any of the above, I will promptly inform the withholding agent. For withholding purposes, a limited liability partnership (LLP) is treated like any other partnership.

 **Tax-Exempt Entities:**

The entity is exempt from tax under California Revenue and Taxation Code (R&amp;TC) Section 23701 \_\_\_\_\_ (insert letter) or Internal Revenue Code Section 501(c) \_\_\_\_\_ (insert number). If this entity ceases to be exempt from tax, I will promptly notify the withholding agent. Individuals cannot be tax-exempt entities.

 **Insurance Companies, Individual Retirement Arrangements (IRAs), or Qualified Pension/Profit-Sharing Plans:**

The entity is an insurance company, IRA, or a federally qualified pension or profit-sharing plan.

 **California Trusts:**

At least one trustee and one noncontingent beneficiary of the above-named trust is a California resident. The trust will file a California fiduciary tax return. If the trustee or noncontingent beneficiary becomes a nonresident at any time, I will promptly notify the withholding agent.

 **Estates — Certification of Residency of Deceased Person:**

I am the executor of the above-named person's estate or trust. The decedent was a California resident at the time of death. The estate will file a California fiduciary tax return.

 **Nonmilitary Spouse of a Military Servicemember:**

I am a nonmilitary spouse of a military servicemember and I meet the Military Spouse Residency Relief Act (MSRRA) requirements. See instructions for General Information E, MSRRA.

**CERTIFICATE OF PAYEE:** Payee must complete and sign below.Our privacy notice can be found in annual tax booklets or online. Go to [ftb.ca.gov/privacy](https://ftb.ca.gov/privacy) to learn about our privacy policy statement, or go to [ftb.ca.gov/forms](https://ftb.ca.gov/forms) and search for **1131** to locate FTB 1131 EN-SP, Franchise Tax Board Privacy Notice on Collection. To request this notice by mail, call 800.338.0505 and enter form code **948** when instructed.

Under penalties of perjury, I declare that I have examined the information on this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare under penalties of perjury that if the facts upon which this form are based change, I will promptly notify the withholding agent.

Type or print payee's name and title \_\_\_\_\_ Telephone \_\_\_\_\_

Payee's signature ► \_\_\_\_\_ Date \_\_\_\_\_

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## Automated Clearing House (ACH) Owner Authorization

I authorize Tiner Properties, Inc., originator, and Enterprise Bank and Trust, originating depository financial institution, as listed below to initiate electronic entries to my account.

- I accept responsibility for the accuracy of the information given to Tiner Properties, Inc. This authority will remain in effect until I have canceled this agreement in writing.
- I, the undersigned, understand it is my responsibility to contact Tiner Properties, Inc. immediately if I fail to receive my monthly disbursement in the account listed below.

Address(es): \_\_\_\_\_

Owner name(s): \_\_\_\_\_

Financial institution: \_\_\_\_\_

Type of account:

Checking  Savings

Full name on account (print): \_\_\_\_\_

Account number: \_\_\_\_\_

(From bottom of check, not deposit slip)

Routing number: \_\_\_\_\_

Signature: \_\_\_\_\_

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

**\*\* Please attach a voided check or copy of a check; deposit slips are NOT acceptable\*\***

**PROPERTY ADDRESS:**

**Asbestos Hazards Warning and Disclosure-(This form needed only for units built before 1978) Asbestos Warning Statement:** Housing built before 1981 may contain asbestos, a chemical known to the state of California to cause cancer and/or birth defects and other reproductive harm. Before renting Pre-1981 housing, Landlords must disclose the presence of known asbestos hazards in the dwelling. Illustrations of disturbing asbestos, practices that must be avoided, are attached. **See page two of this form for further information.**

**LESSOR'S/OWNER'S DISCLOSURE (initial)**

A) Presence of asbestos (check one below)

Lessor has no knowledge of asbestos being present in the housing. However, any home built prior to 1981 may contain asbestos, a chemical known to the state of California to cause cancer.

Known presence of asbestos. Explain \_\_\_\_\_

B) Records and reports available to the lessor (check one below)

Lessor has no reports or records pertaining to asbestos being present in the housing.

Lessor has provided the lessee with all available records and reports pertaining to asbestos in the housing.

**LESSEE'S/TENANT'S ACKNOWLEDGEMENT (initial)**

C) Lessee has received and read the warning statement above and on the back of this page.

D) Lessee acknowledges receipt of any/all documents listed in the "B" section of the LESSOR'S DISCLOSURE.

**AGENT'S ACKNOWLEDGEMENT (initial)**

E) Agent is aware of agent's responsibility to ensure compliance and agent has informed the lessor of their obligations. Agent has reviewed the information above and certify, to the best of his/her knowledge that the information provided is true.

**Disclosure of Information on Lead-based Paint and Lead-based Paint Hazards Lead Warning Statement:** Housing built before 1978 may contain lead-based paint. Lead from paint, paint chips, and dust can pose health hazards if not taken care of properly. Lead exposure is especially harmful to young children and pregnant women. Before renting pre-1978 housing, landlords must disclose the presence of known lead-based paint and lead based paint hazards in the dwelling. Tenants must also receive a federally approved pamphlet on lead poisoning prevention.

**LESSOR'S/OWNER'S DISCLOSURE (initial)**

A) Presence of lead-based paint or lead-based paint hazards (check one below)

Lessor has no knowledge of lead-based paint and/or lead-based paint hazards in the housing.

Known presence of lead-based paint and/or lead-based paint hazards in the housing. Explain: \_\_\_\_\_

B) Records and reports available to the lessor (check one below)

Lessor has no reports or records pertaining to lead-based paint and/or lead-based paint hazards being present in the housing.

Lessor has provided the lessee with all available records and reports pertaining to lead-based paint and/or lead-based paint hazards in the housing.

**LESSEE'S/TENANT'S ACKNOWLEDGEMENT (initial)**

C) Lessee has received and read the warning statement above and on the back of this page.

D) Lessee acknowledges receipt of any/all documents listed in the "B" section of the LESSOR'S DISCLOSURE.

**AGENT'S ACKNOWLEDGEMENT (initial)**

E) Agent is aware of agent's responsibility to ensure compliance and agent has informed the lessor of their obligations. Agent has reviewed the information above and certify, to the best of his/her knowledge that the information provided is true.

**CERTIFICATION OF ACCURACY:** The following parties have reviewed the information above and certify, to the best of their knowledge, that the information provided by the signatory is true and accurate. This disclosure is incorporated into and is part of the Rental/Lease Agreement to which it is attached.

_____ Lessor/Owner	_____ Date	_____ Lessor/Owner	_____ Date
_____ Lessee/Tenant	_____ Date	_____ Lessee/Tenant	_____ Date
_____ Agent	_____ Date		

# ASBESTOS / HAZARD DISCLOSURE

(Posted in accordance with proposition 65, California health and safety code 25649.5 Et. Seq.)

1. Resident or their guests, employees and contractors shall not take or permit any action which in any way damages or disturbs the ceiling in the premises or any part thereof, including without limitation: A) piercing the surface of the ceiling by drilling or any other method; B) hanging plants, mobiles, or other objects from the ceiling; C) attaching any fixtures to the ceiling; D) allowing any objects to come in contact with the ceiling; E) permitting water or any liquid, other than ordinary steam condensation, to come into contact with the ceiling; F) painting, cleaning, or undertaking any repairs of any portion of the ceiling; G) replacing light fixtures; H) undertaking any activity which results in building vibration which may cause damage to the ceiling. Drilling or attaching fixtures, etc. to the walls.
2. Resident shall notify Owner/Agent immediately in writing if: A) there is any damage to or deterioration of the ceiling in the premises or any portion thereof, including without limitation flaking, loose, cracking, hanging or dislodged material, water leaks or stains in the ceiling; B) upon the occurrence of any of the events described in paragraph 1 above.
3. Resident or their guests shall not use or keep in the premises or cause to enter or remain in the premises any dangerous substances, including without limitation. Materials identified as hazardous or toxic under any federal, state, or local laws or regulations and other poisons, explosives, corrosive or radioactive materials.
4. For safety, each person must run water faucets for at least two seconds to clear the faucet of standing water.