



# GHURA

Guam Housing and Urban Renewal Authority  
Aturidat Ginima' Yan Rinueban Suidat Guahan  
117 Bien Venida Avenue, Sinajana, Guam 96910  
Phones: (671) 477-9851 to 4 · Fax: (671) 472-7565 · TTY: (671) 472-3701



Felix P. Camacho  
Governor

Kaleo S. Moylan  
Lieutenant Governor

**Date:** 8/29/2008

**To:** «NAME»  
«ADDRESS»  
«CITY», «STATE» «ZIP»

TIN/SSN: «SSNTIN»

**From:** Guam Housing and Urban Renewal Authority  
Executive Director

**Re:** B-Notice/Solicitation Letter of Erroneous 1009-MISC Information

Annual information returns reported to the IRS (via GHURA) are subject to various computer matching analyses to determine, in part, whether a payee's name and Tax Identification Number (TIN) as reported in the Form 1099MISC, matches that in the taxpayer's account in the IRS computer files. If they do not match, the IRS will send the payer (GHURA) a "B-Notice"; i.e., a listing of payees whose TINs (on Form 1099MISC filed by GHURA) are incorrect.

IRS has indicated your 1099MISC record contained erroneous TIN information for Tax Period ending December 31, 2004. Possible errors could include one or more of the following:

A TIN is considered **missing** if:

- 1) There is no entry in the payee Tin block
- 2) If the entry is obviously incorrect (fewer than 9 digits)
- 3) If there is a mixture of digits and letters

A TIN is considered **incorrect** if:

- 1) The payee gave the wrong number
- 2) There was a processing error
- 3) The payee changed his or her name but didn't tell the IRS or Social Security Administration so their records could be changed

**It is mandatory that you contact IRS immediately regarding any disputes you may have. It is also required that you contact GHURA, within 30 days from the date of this letter regarding corrected information. Appropriate documentation must be provided to include corrections being made, such as updated Social Security Cards, corrected W-9 forms, etc. If no response is received from you within the 30 days, you may be subject to penalty fees of up to \$75.00 per erroneous record.**

For further information contact GHURA at the phone number or address listed above.

## LANDLORD STATEMENT AGREEMENT REQUEST FORM

### **Purpose**

Prior years with the Authority has afforded landlord statements for all current landlords regardless of number of tenants under their contract. These statements would inform the landlord of tenant/landlord compensation by GHURA, allowing the landlord to easily review and/or reconcile their financial accounts if necessary. It was automatically mailed out, each month, on a regularly scheduled basis.

More recently, due to budget restrictions, the Authority streamlined their distribution to only those requesting for such service, effectively reducing the administrative costs and resources. Thru time, individual landlord's requirement to receive such statements began to increase, taxing our resources once again. Additionally, distribution of such statements have become more sophisticated using postal services, fax machines, and more commonly the internet to email converted documents. With rising costs, limited budgets, as well as incorporating administrative resources, it has become necessary to implement a fee for such services.

Landlords and/or their Power of Attorney (POA) must utilize the Landlord Statement Request Form if statements are requested. Current identification must be provided by the requesting landlord and the POA, as well as proof as a POA if applicable.

### **One-Time-Only Service & Fees**

One-time-only requests will be assessed a fee of \$10.00 per statement, per month, per landlord. One-time-only requests may be will be available by 3:00pm the following business day.

### **Annual Service & Fees**

Annual service and fees apply to one statement, per month, per landlord, processed no later than the 5<sup>th</sup> working day of each month. Any additional statements would be assessed the One-Time-Only Service fees indicated above.

Annual fees will be assessed \$100.00 per year, beginning each calendar year, and will be pro-rated as necessary. It is recommended that landlords requesting this service should complete the Landlord Statement Request Agreement Form no later than the last working day of January.

Automatic termination of service will end the last day of each calendar year. Refunds due to early termination of service must be in writing, within a minimum 2 weeks notice to be in affect.

Should the agreement commence after the month of January, the agreement will begin as of the fee payment date, for that current month forward, unless otherwise indicated. Any prior statements will be assessed the One-Time-Only Service fees indicated above.

It is the responsibility of the landlord to renew the Landlord Statement Request Agreement Form at the beginning of each year

### **Payment**



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Governor

Michael W. Cruz  
Lieutenant Governor

## Landlord Statement Request Agreement Form

1. This form is to be used by Landlords and/or their Power of Attorney (POA) only.
2. Current identification is required and must show proof of Power of Attorney (if applicable).
3. For one-time-only, individual requests, statements will be made available after 3:00pm the following business day.
4. Individual monthly request fees will be \$10.00 per statement, per month, **PER LANDLORD**.
5. Annual fees apply to **one** statement per month, processed no later than the 5<sup>th</sup> working day of each month.
6. Annual fees will be assessed \$100.00 per year, beginning each calendar year, and will be pro-rated as necessary.
7. Payment must be made in full, via cash, check, or money order at the time of request, in GHURA's Fiscal office.
8. Automatic termination of service will end the last day of each calendar year. Refunds due to early termination of service must be in writing, with a minimum 2 weeks notice to be in effect.
9. Please print clearly and accurately.

Date of Request: \_\_\_\_\_

**Select One ONLY**

Annual Fee: (\$100.00 fee) [ ] One-Time-Only (\$10.00 fee per statement, per month, per landlord) [ ]

Landlord [ ] Vendor [ ] Power of Attorney [ ]

Last Name: \_\_\_\_\_ First Name: \_\_\_\_\_

DBA: \_\_\_\_\_ EIN/TIN/SSN: \_\_\_\_\_

Statement Date from: \_\_\_\_/\_\_\_\_/\_\_\_\_ to: \_\_\_\_/\_\_\_\_/\_\_\_\_  
(mm/dd/yy) (mm/dd/yy)

Statement to be: **(Select One ONLY)**

1. Faxed [ ] 2. Email [ ] 3. Mail [ ]  
Fax # \_\_\_\_\_ Email Address \_\_\_\_\_ Street: \_\_\_\_\_

4. Pickup [ ] City: \_\_\_\_\_  
State/Zip: \_\_\_\_\_

Signature \_\_\_\_\_ Contact Number: \_\_\_\_\_

**FISCAL/MIS DIVISION ONLY:**

Date: \_\_\_\_\_ Receipt # \_\_\_\_\_

Amount Paid: \$ \_\_\_\_\_ Cashier: \_\_\_\_\_

MIS Rcvd date: \_\_\_\_\_ (Fiscal Stamp)

MIS Comp date: \_\_\_\_\_

Form MIS0801

Payment must be made in full, via cash, check, or money order at the time of request, In GHURA's Fiscal office. Returned checks will be assessed an additional \$25.00 fee. All services will be suspended until total due amounts are paid in full.



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## 1099-MISC Tax Request - Reprint Form

1. This form is to be used by Vendors, Landlords and/or their Power of Attorney (POA) only.
2. Current identification is required and must show proof of Power of Attorney (if applicable).
3. Fees for the 1099-MISC Tax Request form fees will be **\$15 per page/year** due to Change of Address, EIN/SSN/TIN Change, or Replacement, Never Received. Contact the Fiscal department immediately should reported dollar amounts be incorrect.
4. Payment must be made in full, via cash, check, or money order at the time of request, in GHURA's Fiscal office.
5. Reprints will be made available within 5 working days of paid request.
6. Please print clearly and accurately.

Date of Request: \_\_\_\_\_ 1099-MISC Tax Year Requested \_\_\_\_\_

**Select One ONLY**

Landlord  Vendor  Power of Attorney

Last Name: \_\_\_\_\_ First Name: \_\_\_\_\_

DBA: \_\_\_\_\_ EIN/TIN/SSN: \_\_\_\_\_

**New/Change of Address:**

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

City \_\_\_\_\_

State/ZIP \_\_\_\_\_

Statement to be: **(Select One ONLY)**

1. Faxed  Fax # \_\_\_\_\_ 2. Email  Address \_\_\_\_\_ 3. Pickup

4. Mail  Street: \_\_\_\_\_

City/State/Zip: \_\_\_\_\_

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

Contact Number: \_\_\_\_\_

***FISCAL/MIS DIVISIONS ONLY:***

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

Receipt # \_\_\_\_\_

Amount Paid: \$ \_\_\_\_\_

Cashier: \_\_\_\_\_

MIS Rcvd date: \_\_\_\_\_

(Fiscal Stamp)

MIS Comp date: \_\_\_\_\_

## **1099-MISC REPRINT & B-NOTICE/SOLICITATION LETTER**

### 1099-MISC TAX REQUEST – REPRINT FORM

#### **Purpose**

The Authority has always afforded both landlord and vendors 1099-MISC information, to be printed and distributed annually, in a timely manner, as mandated by law. The data is analyzed and reviewed prior to submission for its accuracy. Once distributed, the Authority tracks those who have their information “returned”. Those commonly returned are for

- 1) Insufficient Address
- 2) Return to Sender
- 3) Not Deliverable
- 4) Moved, Left No Address

For those reasons, a landlord or vendor may need a “reprint”. Additionally, landlords or vendors may need reprinted information due to 1) a change of address, 2) incorrect EIN/TIN/SSN, or 3) misspelled name/business to name a few.

Increasingly, more and more landlords and vendors have been asking for this “reprinting” service, at no cost. Much time and resources are spent researching discrepancies and reprinting such information. Due to budget limitations as well as rising costs, a fee schedule has been developed for those requesting a reprint of their 1099-MISC form.

Landlords, Vendors and/or their Power of Attorney (POA) must utilize the 1099MIS TAX REQUEST – REPRINT FORM if a reprint is requested. Current identification must be provided by the requesting landlord, vendor, and the POA, as well as proof as a POA if applicable.

#### **Service & Fees**

Fees for the 1099-MISC Tax Request form will be \$15.00 per page, per year due to 1) change of address, 2) EIN/SSN/TIN modification, 3) Misspelled name/business, 4) lost, and/or 5) never received. GHURA’s Fiscal department shall be contacted immediately for any erroneous dollar amounts indicated within the form.

Payment must be made in full, via cash, check, or money order at the time of request, in GHURA’s Fiscal office. Reprints will be made available within 5 working days from the time of the paid request.

Returned checks will be assessed an additional \$25.00 fee. All requests will be suspended until total due amounts are paid in full.

#### **Updated Information**

It is the responsibility of the landlord and vendor to notify GHURA immediately of any significant changes such as mailing addresses, EIN/TIN/SSN corrections, or any misspellings that have occurred. Such information is mandatory in the integrity of data

processing. Late notification of such information could result in delayed payment and/or breach of contract.

### **B-NOTICE/SOLICITATION LETTER**

GHURA annually receives communications from Internal Revenue Service (IRS) regarding erroneous 1099-MISC information that we had submitted. Annual information returns reported to the IRS are subject to various computer matching analyses to determine, in part, whether a payee's name and Tax Identification Number (TIN) as reported in the Form 1099MISC, matches that in the taxpayer's account in the IRS computer files. If they do not match, the IRS will send the payer (GHURA) a "B-Notice"; i.e., a listing of payees whose TINs (on Form 1099MISC filed by GHURA) are incorrect. GHURA will also be assessed fees, penalties, and interest where applicable.

If the IRS indicates your 1099MISC record contained erroneous TIN information for prior tax periods it could be related to one or more of the following:

A TIN is considered **missing** if:

- 1) There is no entry in the payee Tin block
- 2) If the entry is obviously incorrect (fewer than 9 digits)
- 3) If there is a mixture of digits and letters

A TIN is considered **incorrect** if:

- 1) The payee gave the wrong number
- 2) There was a processing error
- 3) The payee changed his or her name but didn't tell the IRS or Social Security Administration so their records could be changed

**It is mandatory that you contact IRS immediately regarding any disputes you may have. It is also required that you contact GHURA, within 30 days from the date of this letter regarding corrected information. Appropriate documentation must be provided to include corrections being made, such as updated Social Security Cards, corrected W-9 forms, etc. If no corrected response is received from you within the 30 days of the issued letter, delayed payment processing and or a possible breach of contract may be applied.**

### FEES

A \$75.00 fee will be assessed for B-Notice transaction processing where IRS has indicated erroneous information has been submitted by GHURA. Payment must be made in full, via cash, check, or money order at the time of request, in GHURA's Fiscal office. Payment must be received within 30 days of receipt of B-Notice correspondence. If payment is not received **within the 30 days of the issued letter, delayed payment processing and or a possible breach of contract may be applied.**

Returned checks will be assessed an additional \$25.00 fee. All requests will be suspended until total due amounts are paid in full.