

## Substitute IRS Form W-9 Processing in the General Assistance, (GA) Program

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## Contents

I. Summary.....	1
II. General .....	1
III. Specifics .....	2
IV. Clearing CalWIN in the <i>Program/Provider</i> Maintenance function .....	3
V. References .....	4

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### I. Summary

This Handbook is being revised to reflect changes to the Vendor Program process.

[Back to Table of Contents](#)

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### II. General

Effective October 1, 2014, GA applicants and recipients that request for their rent to be paid directly to their landlord must complete the Housing Assistance Vendor Program (HAVP) packet. A HAVP packet will only be provided when a recipient requests to have their rent paid directly to their landlord. Clients will be provided with a HAVP packet to establish a vendor payment for their rent.

Vendor payments made directly to landlords or other housing providers are subject to Internal Revenue Service (IRS) reporting. To accurately report vendor payments to the IRS, the County may request a completed Substitute IRS Form W-9. This form captures the information needed for the County to provide accurate IRS 1099 forms to vendor payees and to report their income to the IRS.

## Substitute IRS Form W-9 Processing in the General Assistance, (GA) Program

A Substitute IRS Form W-9 may be requested from the housing provider to document their TIN (this is optional). The TIN will be either an individual's Social Security Number (SSN) or a number used to identify a business entity.

Housing Providers currently listed in CalWIN may be selected if a valid Tax ID is already listed, and a vendor payment may be authorized without obtaining a new Substitute IRS Form W-9.

When the housing provider is not a currently listed vendor but a valid Tax ID has been provided, the EST will complete Form 10-15, "Provider/Session Request", to have the provider entered into CalWIN.

Substitute IRS Form W-9s are not imaged. The original signed and complete document must be scanned and placed in the designated folder on the "V drive"; this will allow for easy retrieval in case of an audit.

[Back to Table of Contents](#)

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### III. Specifics

The HAVP packet may be mailed or given to an applicant or recipient when the client requests that his or her rent be paid directly to their landlord via form 90-259. The HAVP packet shall consist of:

- Request for Vendor, Form 90-259.
- Substitute IRS Form, W-9
- Housing Assistance Vendor Agreement, Form 90-9

When a vendor request is made by an applicant or recipient the Eligibility Services Technician (EST) shall obtain the housing provider's name as soon as possible. Clear CalWIN to determine if the provider is already a listed vendor with a valid Tax ID.

A vendor payment cannot be established until a completed Housing Assistance Vendor Agreement, Form 90-9 is received from the applicant or recipient. Form 90-9 is used to obtain the vendor's information.

## Substitute IRS Form W-9 Processing in the General Assistance, (GA) Program

The recipient may stop the vendor payments at any time by making a written request at least 15 days before the end of the month. The EST shall stop the payment as soon as administratively possible.

[Back to Table of Contents](#)

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### IV. Clearing CalWIN in the *Program/Provider* Maintenance function

1. Expand Employment Services and select Search for Provider.
2. Select either Business Name or Individual Details radio button and enter the name. If the Tax ID is known, select Tax ID/SSN radio button and enter the Tax ID. Select Search.
3. The Search Results field will display the results. Select the correct record and click on Detail button.
4. The provider information is displayed on the Maintain Provider Detail screen, Provider tab.
5. **When the housing provider is listed as a vendor in CalWIN:**
  - Verify that both a valid Tax ID is entered in CalWIN and the Substitute IRS Form W-9 has been marked as received. A valid business identification number (listed in the Tax ID field) will have either two numbers followed by a dash or then seven numbers (i.e., 99-9999999), or nine numbers without the dash. A Tax ID can also be the provider's SSN.
  - Vendors with a valid TIN and the W-9 box checked "YES" can be selected for vendor payment.
6. **When the housing provider is not a listed in CalWIN, or a correction to the CalWIN entry is necessary:**
  - When the provider is not listed, a complete Substitute IRS Form W-9 is needed to document the provider's Tax ID in CalWIN and with the Auditor's office.

The W-9 Form is available on the Forms website in the intranet.

When the Tax ID is verified on a completed Substitute IRS Form W-9, the information must be entered in the CalWIN Provider Table. To do this, the following steps must be completed:

## Substitute IRS Form W-9 Processing in the General Assistance, (GA) Program

1. EST completes a Form 10-15 with the necessary information and attaches the original Substitute IRS Form W-9. Both documents are sent to the Specialist Clerk in Program Planning and Support (PP&S), E101 via QIC mail 50306.  
The 10-15 will be returned to the EST when the entries are completed and the CalWIN provider number will be listed for all new providers.

The Specialist Clerk in PP&S will scan and place all GA housing provider Substitute IRS Form W-9s in the designated folder on the “V drive”.

2. If the provider entry is needed immediately, Form 10-15 and Substitute IRS Form W-9 may be faxed directly to PP&S. The fax number is **259-3880**. The original must still be forwarded to the Specialist Clerk in PP&S, E101 via QIC mail 50306. The Specialist Clerk will send an email response to the EST with the provider’s information.

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[Back to Table of Contents](#)

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## V. References

General Assistance Regulations: 9-1-8.41

[Back to Table of Contents](#)

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## Substitute IRS Form W-9 Processing in the General Assistance, (GA) Program

Prepared By:

**Department of Workforce and Benefits Administration (WBA)**

*Program, Planning and Support (PP&S)*

[Back to Table of Contents](#)

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