



Dear Potential Client,

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

We are 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 around 800 Residential Homes and 200 Commercial Properties. During the last four decades we have also closed over 2,000 sales accounts. Currently, our vacancy rate is approximately 3%; however, the average vacancy rates in the Sacramento area can range roughly around 8-10%. Our eviction rate has remained under 1% for over 20 years, earning Tiner Properties an exceptional reputation with the BBB. Our office and staff would be happy to use our wealth of knowledge to work for you. Our fees are as follows:

1. The Re-rent fee is ½ the first month's rent. This includes:

- Coordinating the marketing of your home. This includes: professional sign posting and photos, complete posting to the Tiner web site, redistribution of your rental property to Craig's List every week, and redistribution to dozens of other relevant rental web sites.
- Showing the property as needed to find a qualified tenant.
- Thoroughly investigating applicants. This includes: verification of identification, income, criminal history, eviction history, credit history, and both current and past landlord references.
- Negotiate, prepare, and enter into a Lease Agreement with the tenant(s) on your behalf.
- Complete a comprehensive Move-In Condition Report with the tenant(s).
- Providing professional guidance on preparing your rental property for maximum results.

Note: Properties that are vacant require a \$500 owner contribution that is placed in an impound account. These monies are used for advertising and other costs such as re-keying the locks. **This is not a fee.** Any monies not needed for actual costs will be refunded to the Owner when a tenant is placed. Placing the right tenant in the property is one of the most important aspects of professional management.

2. Our monthly Management Fee is generally \$100 (duplexes are \$150). The monthly fee includes:

- An on call Property Manager. Available 24/7.
- Arranging maintenance or repairs when needed.
- The collection of rent and other fees.
- Changing terms, and making rent amount adjustments as needed.
- Serving necessary notices to tenant(s) at no additional cost to you.
- Handling all tenant relations and inquiries.
- Creating a detailed monthly statement for you reflecting all relevant activity.
- Sending you a check or automatically depositing funds into your bank account.
- Processing Security Deposit refunds in accordance with California State Law.
- Performing annual inspections.

NOTICE: Many property management companies have hidden fees. Tiner Properties does NOT charge for the following fees:

- Cancellation fee (after 6-months).
- Account set up fee.
- Annual administration fee.
- Copy fees.
- 1099 fee.
- Annual, written inspections.
- Preventative maintenance and survey.
- Serving legal notices to the tenant.
- Notice deliver fee (owner related).
- Court preparation and appearance fees.
- Re-rent fee when a tenant does not stay in the property for at least 11 months.

3. Tiner Properties offers an Eviction Protection fee for \$8 per month. This service is optional. Should a tenant placed by Tiner Properties ever need to be evicted from your rental property, we will cover up to \$700 of the eviction court and attorney costs, and will represent you in court at no additional cost.

For more information please visit our website at our web site at www.tiner.com.

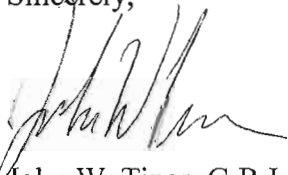
To review our Management Agreement: From the home page of our web site, select "Get Started Now" in the top center of the page is a copy of our Management Agreement with further information.

To review our Rental Agreement: From the home page of our the web site, select "Tenant Resources" in the left hand column under "Tenant Forms" you can view "Tenant - Rental Agreement".

If you would like to schedule an evaluation of your home please contact my assistant Rosalyn McCarty at (916) 974-6014 or rosalyn@tiner.com.

Remember: "Professional Property Management doesn't cost... it pays!"

Sincerely,



John W. Tiner, G.R.I.
CEO / Realtor
Office: (916) 974-6003
Cell: (916) 402-3095
Fax: (916) 488-3700
DRE License #: 00973197

Tiner Properties, Inc. also DBA Asset Investment Managers

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- shall authorize Agent to make repairs needed to keep the property legally habitable as per California Civil Code §1941. 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, 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 and specifically instructed 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:** 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.
 - b) **Monthly bill pay service fee: \$3.00 per reoccurring bill paid on behalf of the owner.** (None, OR circle the bills Agent is to pay on behalf of the Owner): Water. Sewer /garbage. Association dues. Gardener. Pool/spa. Alarm monitoring. Other:_____. Tiner Properties, Inc. cannot make payments for any bill if there is not an adequate balance in the Owners account to do so.
 - c) **Monthly management fee: \$ 100** (NOTE: Said monthly management fee will be converted to a percentage of the starting rent rate). Minimum monthly management fee is \$80. 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.
 - 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 months rent.
 - e) **Reserve account: ZERO.** (or _____) The minimum balance left in the owners 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 Owners 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 may be modified automatically by giving Owner sixty days 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. (also DBA Asset Investment Managers) 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 \$695.00 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. For this Standard Protection Owner agrees to pay TINER PROPERTIES, Inc. \$8.00 per month.
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 any future a crime at the property. Owner authorizes Agent to arrange the repairs needed to make the property habitable (per California Civil Code §1941) and/or as indicated below:

Estimate By

Updates locks:		
Hauling:		
Yard Clean-up:	Weekly Gardener service:	
House Cleaning: Windows / Mirrors / Cobwebs / Blinds / Cabinet s/ Stove-under burners / Oven / Porches		
Painting: Touch up interior as needed		
Carpet Cleaning/Repairs:		
Repairs: 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.
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 to the address as shown under the signatures below.
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
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):

AGENT signature:

 (Signature) (Print)

 (Signature) (Print)

 (Signature) (Print)

**Tiner Properties, Inc., a California Corporation
 (also DBA Asset Investment Managers)**

Owner Address:

6837 Fair Oaks Blvd. * Carmichael, CA 95608
Phone: 916/974-6000
Fax: 916/488-3700 fax
EMAIL: _____@tiner.com
Web page: www.tiner.com

Owner SSN: _____

OWNER SUPPLIED INFORMATION (Please fill out completely)

Owner email: _____
 Home Ph: _____
 Work Ph: _____
 Cell Ph: _____
 Trash Day: _____
 Mailbox #: _____
 Do you have a Home Warranty? _____
 Home Warranty Co: _____
 Home Warranty Ph: _____
 Home Warranty Policy #: _____
 Special Repair Requests: _____

 Water Co: _____
 Gardener Info: _____
 Current Tenant Names Ph: _____

 Home Owners Association Info: _____

 Gate Codes/Lock Combinations/Parking Space#/Etc: _____

 Alarm Info (Entry/Exit codes): _____

 Other: _____

Insurance Co: _____
 Ins. Policy #: _____
 Ins. Agent: _____
 Ins. Agent Ph: _____
 How did you hear about us? Please choose:
 Internet Yellow Pages Radio Sign
 Another Tiner Client Other _____
 Referred by Agent/ Name: _____
 Ref. Agent Company: _____
 Address _____, Ph _____

OWNER'S START-UP CHECKLIST
(We need the following to set up your account)

Check off below as completed

- Keys provided
- Garage/Gate Transmitters provided
- W-9 completed & Tax Withholding Form
- Property Mgmt Agreement complete/signed
- Owner Check (see paragraph 15-d)
- CC&Rs/House rules/Pool rules provided
- PG&E Interim Service Agreement & PMA Form
- Liability Insurance Policy naming Tiner Properties, Inc. as additional insured.

Request for Taxpayer Identification Number and Certification

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

Print or type See Specific Instructions on page 2.	Name (as shown on your income tax return) OWNER NAME:	
	Business name/disregarded entity name, if different from above	
	Check appropriate box for federal tax classification: <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ <input type="checkbox"/> Exempt payee <input type="checkbox"/> Other (see instructions) ▶	
	Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	City, state, and ZIP code	TINER PROPERTIES, INC. 6837 FAIR OAKS BLVD. CARMICHAEL, CA 95608
List account number(s) here (optional)		

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

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

	Social security number											
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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).

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 4.

Sign Here	Signature of U.S. person ▶	Date ▶
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General Instructions

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

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
- Certify that you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

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

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

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

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

The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

- The U.S. owner of a disregarded entity and not the entity,
- The U.S. grantor or other owner of a grantor trust and not the trust, and
- The U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person, do not use Form W-9. Instead, use the appropriate Form W-8 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

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

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

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

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

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS a percentage of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 3 for details),
3. The IRS tells the requester that you furnished an incorrect TIN,
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

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

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

Updating Your Information

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

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Name

If you are an individual, you must generally enter the name shown on your income tax return. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle, the name of the person or entity whose number you entered in Part I of the form.

Sole proprietor. Enter your individual name as shown on your income tax return on the "Name" line. You may enter your business, trade, or "doing business as (DBA)" name on the "Business name/disregarded entity name" line.

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

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

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

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

Other entities. Enter your business name as shown on required federal tax documents on the "Name" line. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on the "Business name/disregarded entity name" line.

Exempt Payee

If you are exempt from backup withholding, enter your name as described above and check the appropriate box for your status, then check the "Exempt payee" box in the line following the "Business name/disregarded entity name," sign and date the form.

Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends.

Note. If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

The following payees are exempt from backup withholding:

1. An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2),
 2. The United States or any of its agencies or instrumentalities,
 3. A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities,
 4. A foreign government or any of its political subdivisions, agencies, or instrumentalities, or
 5. An international organization or any of its agencies or instrumentalities.
- Other payees that may be exempt from backup withholding include:
6. A corporation,
 7. A foreign central bank of issue,
 8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States,
 9. A futures commission merchant registered with the Commodity Futures Trading Commission,
 10. A real estate investment trust,
 11. An entity registered at all times during the tax year under the Investment Company Act of 1940,
 12. A common trust fund operated by a bank under section 584(a),
 13. A financial institution,
 14. A middleman known in the investment community as a nominee or custodian, or
 15. A trust exempt from tax under section 664 or described in section 4947.

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

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

¹See Form 1099-MISC, Miscellaneous Income, and its instructions.

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

Part I. Taxpayer Identification Number (TIN)

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

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

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited Liability Company (LLC)* on page 2), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note. See the chart on page 4 for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local Social Security Administration office or get this form online at www.ssa.gov. 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 and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting IRS.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

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

Note. Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Caution: A disregarded domestic entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if item 1, below, and items 4 and 5 on page 4 indicate otherwise.

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

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

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

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

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

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

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

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

Secure Your Tax Records from Identity Theft

Identity theft occurs when someone uses your personal information such as your name, social security number (SSN), or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

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

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

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

Victims of identity theft who are experiencing economic harm or a system problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes.

Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: spam@uce.gov or contact them at www.ftc.gov/idtheft or 1-877-IDTHEFT (1-877-438-4338).

Visit IRS.gov to learn more about identity theft and how to reduce your risk.

What Name and Number To Give the Requester

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

¹ 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.

² Circle the minor's name and furnish the minor's SSN.

³ 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.

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

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

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.



ADDENDUM CONCERNING WITHHOLDING REQUIRED BY FRANCHISE TAX BOARD

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 _____ / _____ /**2012**, 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 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: _____

Withholding Exemption Certificate

2012

(This form can only be used to certify exemption from nonresident withholding under California Revenue and Taxation Code (R&TC) Section 18662. Do not use this form for exemption from wage withholding.)

590

File this form with your withholding agent. (Please type or print)

Withholding agent's name
TINER PROPERTIES, INC.

Payee's name

Payee's SOS file no. SSN or ITIN CA corp. no. FEIN

Owner Name:

Address (number and street, PO Box, or PMB no.)

Apt. no./ Ste. no.

Owner Address:

City

State

ZIP Code

Read the following carefully and check the box that applies to the payee.

I certify that for the reasons checked below, the payee named on this form is exempt from the California income tax withholding requirement 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, Who is a Resident, for the definition of a resident.

Corporations:

The above-named 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 and withhold on payments of California source income to nonresidents when required. 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 F, What is a Permanent Place of Business, for the definition of permanent place of business.

Partnerships or limited liability companies (LLC):

The above-named 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 and will withhold on foreign and domestic nonresident partners or members when required. 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 above-named entity is exempt from tax under California Revenue and Taxation Code (R&TC) Section 23701 _____ (insert letter) or Internal Revenue Code Section 501(c) _____ (insert number). The tax-exempt entity will withhold on payments of California source income to nonresidents when required. 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 above-named 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 and will withhold on foreign and domestic nonresident beneficiaries when required. If the trustee 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. The decedent was a California resident at the time of death. The estate will file a California fiduciary tax return and will withhold on foreign and domestic nonresident beneficiaries when required.

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: Please complete and sign below.

Under penalties of perjury, I hereby certify that the information provided in this document is, to the best of my knowledge, true and correct. If conditions change, I will promptly notify the withholding agent.

Payee's name and title (type or print) Owner: _____ Daytime telephone no. _____

Payee's signature ► _____ Date _____

Instructions for Form 590

Withholding Exemption Certificate

References in these instructions are to the California Revenue and Taxation Code (R&TC).

General Information

For purposes of California income tax, references to a spouse, husband, or wife also refer to a Registered Domestic Partner (RDP) unless otherwise specified. For more information on RDPs, get FTB Pub. 737, Tax Information for Registered Domestic Partners.

Private Mail Box (PMB) – Include the PMB in the address field. Write “PMB” first, then the box number. Example: 111 Main Street PMB 123.

Foreign Address – Enter the information in the following order: City, Country, Province/Region, and Postal Code. Follow the country’s practice for entering the postal code. **Do not** abbreviate the country’s name.

A Purpose

Use Form 590, Withholding Exemption Certificate, to certify an exemption from nonresident withholding. California residents or entities should complete and present Form 590 to the withholding agent. The withholding agent is then relieved of the withholding requirements if the agent relies in good faith on a completed and signed Form 590 unless told by the FTB that the form should not be relied upon.

The following are excluded from withholding and completing this form:

- The United States and any of its agencies or instrumentalities
- A state, a possession of the United States, the District of Columbia, or any of its political subdivisions or instrumentalities
- A foreign government or any of its political subdivisions, agencies, or instrumentalities

Important – This form cannot be used for exemption from wage and real estate withholding.

- If you are an employee, any wage withholding questions should be directed to the FTB General Information number, 800.852.5711. Employers should call 888.745.3886 or go to edd.ca.gov.
- Sellers of California real estate use Form 593-C, Real Estate Withholding Certificate, to claim an exemption from real estate withholding.

B Requirement

R&TC Section 18662 requires withholding of income or franchise tax on payments of California source income made to nonresidents of California.

Withholding is required on the following, but is not limited to:

- Payments to nonresidents for services rendered in California.
- Distributions of California source income made to domestic nonresident S corporation

shareholders, partners and members and allocations of California source income made to foreign partners and members.

- Payments to nonresidents for rents if the payments are made in the course of the withholding agent’s business.
- Payments to nonresidents for royalties with activities in California.
- Distributions of California source income to nonresident beneficiaries from an estate or trust.
- Prizes and winnings received by nonresidents for contests in California.

However, withholding is optional if the total payments of California source income are \$1,500 or less during the calendar year.

For more information on withholding get FTB Pub. 1017, Resident and Nonresident Withholding Guidelines. To get a withholding publication see General Information H, Publications, Forms, and Additional Information.

Backup Withholding – Beginning on or after January 1, 2010, with certain limited exceptions, payers that are required to withhold and remit backup withholding to the Internal Revenue Service (IRS) are also required to withhold and remit to the Franchise Tax Board (FTB). The California backup withholding rate is 7% of the payment. For California purposes, dividends, interests, and any financial institutions release of loan funds made in the normal course of business are exempt from backup withholding. For additional information on California backup withholding, go to ftb.ca.gov and search for **backup withholding**.

If a payee has backup withholding, the payee must contact the FTB to provide a valid Taxpayer Identification Number (TIN) before filing a tax return. The following are acceptable TINs: social security number (SSN); individual taxpayer identification number (ITIN); federal employer identification number (FEIN); California corporation number (CA Corp No.); or Secretary of State (SOS) file number. Failure to provide a valid TIN will result in the denial of the backup withholding credit. For more information go to ftb.ca.gov and search for **backup withholding**.

C Who Certifies this Form

Form 590 is certified by the payee. An incomplete certificate is invalid and the withholding agent should not accept it. If the withholding agent receives an incomplete certificate, the withholding agent is required to withhold tax on payments made to the payee until a valid certificate is received. In lieu of a completed certificate on the preprinted form, the withholding agent may accept as a substitute certificate a letter from the payee explaining

why the payee is not subject to withholding. The letter must contain all the information required on the certificate in similar language, including the under penalty of perjury statement and the payee’s taxpayer identification number. The withholding agent must retain a copy of the certificate or substitute for at least four years after the last payment to which the certificate applies, and provide it upon request to the Franchise Tax Board.

For example, if an entertainer (or the entertainer’s business entity) is paid for a performance, the entertainer’s information must be provided. **Do not** submit the entertainer’s agent or promoter information.

The grantor of a grantor trust shall be treated as the payee for withholding purposes.

Therefore, if the payee is a grantor trust and one or more of the grantors is a nonresident, withholding is required. If all of the grantors on the trust are residents, no withholding is required. Resident grantors can check the box on Form 590 labeled “Individuals — Certification of Residency.”

D Who is a Resident

A California resident is any individual who is in California for other than a temporary or transitory purpose or any individual domiciled in California who is absent for a temporary or transitory purpose.

An individual domiciled in California who is absent from California for an uninterrupted period of at least 546 consecutive days under an employment-related contract is considered outside California for other than a temporary or transitory purpose.

An individual is still considered outside California for other than a temporary or transitory purpose if return visits to California do not total more than 45 days during any taxable year covered by an employment contract.

This provision does not apply if an individual has income from stocks, bonds, notes, or other intangible personal property in excess of \$200,000 in any taxable year in which the employment-related contract is in effect.

A spouse/RDP absent from California for an uninterrupted period of at least 546 days to accompany a spouse/RDP under an employment-related contract is considered outside of California for other than a temporary or transitory purpose.

Generally, an individual who comes to California for a purpose which will extend over a long or indefinite period will be considered a resident. However, an individual who comes to perform a particular contract of short duration will be considered a nonresident.

For assistance in determining resident status,

get FTB Pub. 1031, Guidelines for Determining Resident Status, and FTB Pub. 1032, Tax Information for Military Personnel, or call the FTB at 800.852.5711 or 916.845.6500.

E Military Spouse Residency Relief Act (MSRRA)

Generally, for tax purposes you are considered to maintain your existing residence or domicile. If a military servicemember and nonmilitary spouse have the same state of domicile, the MSRRA provides:

- A spouse shall not be deemed to have lost a residence or domicile in any state solely by reason of being absent to be with the servicemember serving in compliance with military orders.
- A spouse shall not be deemed to have acquired a residence or domicile in any other state solely by reason of being there to be with the servicemember serving in compliance with military orders.

Domicile is defined as the one place:

- Where you maintain a true, fixed, and permanent home
- To which you intend to return whenever you are absent

A military servicemember's nonmilitary spouse is considered a nonresident for tax purposes if the servicemember and spouse have the same domicile outside of California and the spouse is in California solely to be with the servicemember who is serving in compliance with Permanent Change of Station orders.

Note: California may require nonmilitary spouses of military servicemembers to provide proof that they meet the criteria for California personal income tax exemption as set forth in the MSRRA.

Income of a military servicemember's nonmilitary spouse for services performed in California is not California source income subject to state tax if the spouse is in California to be with the servicemember serving in compliance with military orders, and the servicemember and spouse have the same domicile in a state other than California.

For additional information or assistance in determining whether the applicant meets the MSRRA requirements, get FTB Pub. 1032.

F What is a Permanent Place of Business

A corporation has a permanent place of business in California if it is organized and existing under the laws of California or if it is a foreign corporation qualified to transact intrastate business by the SOS. A corporation that has not qualified to transact intrastate business (e.g., a corporation engaged exclusively in interstate commerce) will be considered as having a permanent place of business in California only if it maintains a permanent office in California that is permanently staffed by its employees.

G Withholding Agent

Keep Form 590 for your records. **Do not** send this form to the FTB unless it has been specifically requested.

For more information, contact Withholding Services and Compliance, see General Information H.

The payee must notify the withholding agent if any of the following situations occur:

- The individual payee becomes a nonresident.
- The corporation ceases to have a permanent place of business in California or ceases to be qualified to do business in California.
- The partnership ceases to have a permanent place of business in California.
- The LLC ceases to have a permanent place of business in California.
- The tax-exempt entity loses its tax-exempt status.

The withholding agent must then withhold and report the withholding using Form 592, Resident and Nonresident Withholding Statement, and remit the withholding using Form 592-V, Payment Voucher for Resident and Nonresident Withholding. Form 592-B, Resident and Nonresident Withholding Tax Statement, is retained by the withholding agent

and a copy is given to the payee.

H Publications, Forms, and Additional Information

You can download, view, and print California tax forms and publications at ftb.ca.gov.

To have publications or forms mailed to you or to get additional nonresident withholding information, contact the Withholding Services and Compliance.

WITHHOLDING SERVICES AND COMPLIANCE MS F182
FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0651

Telephone: 888.792.4900
916.845.4900

Fax: 916.845.9512

OR to get forms by mail write to:

TAX FORMS REQUEST UNIT MS F284
FRANCHISE TAX BOARD
PO BOX 307
RANCHO CORDOVA CA 95741-0307

For all other questions unrelated to withholding or to access the TTY/TDD numbers, see the information below.

Internet and Telephone Assistance

Website: ftb.ca.gov

Telephone: 800.852.5711 from within the United States
916.845.6500 from outside the United States

TTY/TDD: 800.822.6268 for persons with hearing or speech impairments

Asistencia Por Internet y Teléfono

Sitio web: ftb.ca.gov

Teléfono: 800.852.5711 dentro de los Estados Unidos
916.845.6500 fuera de los Estados Unidos

TTY/TDD: 800.822.6268 personas con discapacidades auditivas y del habla



New Owner Checklist

Tiner Properties recommends all properties must have the following items completed and/or installed at the property before a schedule move-in can take place. If the following items have not been completed by time of move in, as a matter of policy Tiner Properties will complete the work:

1. Carbon Monoxide Detectors Installed (By Law)
2. Door Stops
3. Electrical Face Plates
4. Gardener While Vacant
5. Light Bulbs
6. Professionally Cleaned Carpet
7. Re Key Property
8. Smoke Detectors Installed (By Law)



Automated Clearing House (ACH) Owner Authorization

I authorize Tiner Properties, Inc., originator, and IronStone Bank, 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 cancelled 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: _____ Property Manager: _____

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. Thank you.**

For Office Use Only:

Originating depository financial
institution:

Ironstone Bank

Routing number: 121182014

Interim Service Agreement

This Agreement between _____ (Applicant) and Pacific Gas and Electric Company (PG&E) is to establish and govern the provision of all gas and electric service by PG&E during the time period commencing when a tenant in an individually-metered unit at Applicant's Facility requests termination of liability for payment of PG&E service, and ending when PG&E establishes service in the name of a new tenant in the same unit. The service provided by PG&E during this time period shall hereinafter be referred to as "Interim Service" at the Applicant's Facility below:

Applicant's Facility Address: _____

1) Applicant affirms that Applicant is the owner or manager of the property herein referred to as "Applicant's Facility," where Applicant's Facility is a property containing separately metered units for lease or rent to third party tenants.

2) Whenever a tenant at Applicant's Facility requests termination of liability for payment for the gas and/or electric service, PG&E will read the meter(s), render a closing bill to the tenant and transfer the account for Interim Service to Applicant. PG&E will send bills for Interim Service, including any applicable minimum charges or service charges, to Applicant at the mailing address shown below.

Applicant's Name C/O Tiner Properties, INC.

Applicant's Mailing Address 6837 Fair Oaks BLVD.

City, State and Zip Code Carmichael, CA 95608

- 3) Applicant agrees to be responsible for all bills for Interim Service, including any applicable minimum charges or service charges, for all units within Applicant's Facility.
- 4) Unless otherwise specified by Applicant, electric Interim Service will be automatically assigned and billed to Applicant under the full service option of an applicable electric rate schedule, and/or under an applicable rate schedule under which gas is procured for Applicant by PG&E. Applicant must contact PG&E if Applicant is eligible for and wishes to select a rate schedule option other than the one automatically assigned to an account for Interim Service.
- 5) Nothing in this Agreement prevents Applicant from requesting a rate schedule change for the Interim Service account, at any time during the period of Interim Service. All rate schedule changes will become effective as specified in the applicable rate schedule and in accordance with PG&E's gas and electric Rule 12. If Applicant elects the direct access option for electric Interim Service, Applicant's Electric Service Provider must request direct access service in accordance with electric Rule 22.
- 6) When a closing bill is issued for Interim Service, PG&E may transfer the amount of such bill to one of the Applicant's open PG&E accounts in accordance with the provisions of PG&E's gas and electric Rule 8, Section C.

- 7) Should there be any conflict as to the starting date of a new tenant's responsibility for PG&E service provided at this address, Applicant assumes responsibility for payment of bills until the new tenant establishes service with PG&E. Applicant acknowledges that Applicant has no right to have PG&E retroactively adjust a bill for Interim Service in the event of a delay in establishing PG&E service in a tenant's name.
- 8) Applicant agrees that PG&E shall not be held responsible and will be indemnified by Applicant for any damages resulting from PG&E's failure to perform any part of this agreement. PG&E reserves the right to disconnect services to a tenant for non-payment of electric and/or gas bills in accordance with PG&E's gas and electric rules.
- 9) This agreement may not be assigned, in whole or in part, to another party.
- 10) This agreement may be terminated by either party with 10 days' written notice to the other party. Applicant agrees to provide PG&E with a minimum of 10 days' written notice prior to a change in Applicant's status as owner or manager of Applicant's Facility. If this Agreement is terminated for any reason, Applicant shall remain responsible for the payment of all charges for Interim Service which were incurred in the exercise of this Agreement.
- 11) Correspondence regarding this Agreement should be sent to PG&E at the following address:

*Pacific Gas & Electric Company
Correspondence Unit
P.O. Box 997310
Sacramento, CA 95899-7310*

- 12) This Agreement shall at all times be subject to such changes or modifications by the Public Utilities Commission of the State of California as said Commission may, from time to time, direct in the exercise of its jurisdiction.

Pacific Gas and Electric Company

By: _____

Print Name: _____

Print Title: _____

Date: _____

Applicant

By: C/O Tiner Properties, INC.

Print Name: _____

Print Title: Owner/Manager

Date: _____

Daytime Phone: (916) 974-6000

Owner Signature _____

Attached (if needed):

Additional Applicant Facility Account Number(s)

PROPERTY MANAGER AUTHORIZATION TO RECEIVE OWNER INFORMATION OR ACT ON AN OWNER'S BEHALF

PLEASE READ TERMS AND CONDITIONS CAREFULLY, THIS CONTRACT IS LEGALLY BINDING
(Please Print or Type)

Please note that when completing this form you have an important decision to make regarding the level of authority you can grant to your property manager and their specific acts/functions. There are two levels of authority to choose from, Option A and Option B.

Option A only allows your property manager the ability to manage the specified accounts that you designate below. Your property manager will be able to perform all the specified acts/functions that you authorize with limitations regarding **Function 9 Section A** (start service). If you choose to allow your property manager to start service on your behalf, your property manager will only be able to start service for an existing account or if you have previously had service in your name at that address. One way to eliminate the need to call and start service each time a tenant moves out is by completing the **Interim Service Agreement** form (described below). Additionally, if a new property is acquired, you will be required to contact PG&E to establish service. Your property manager will not have authorization to call and start service on your behalf.

Option B offers your property manager open ended authority to perform the specific acts/functions that you authorize. For example, if you choose to allow your property manager to start service on your behalf, they will be able to start service in any area of PG&E's service territory without any communication between you (owner) and PG&E. The Interim Service Agreement (described below) is also available under Option B.

The Interim Service Agreement form (to be signed by the owner) is designed to have the service transfer out of your name and into the tenant's name when the tenant signs up for service. In addition, when a tenant notifies PG&E of intent to move, service is automatically transferred back into your name without any call from you to reestablish service. To learn more about the **Interim Service Agreement form**, visit www.pge.com/customer_service/property_managers_owners/ or call the Business Customer Service Center at (800) 468-4743.

This Agreement between _____ (Applicant/Owner) and Pacific Gas and Electric Company (PG&E) is to establish authorization to permit property managers to take certain actions on behalf owner/account holder. The owner may permit a property manager to receive information or transact business on his or her behalf. It is PG&E's desire to permit property managers to transact necessary business in a manner consistent with the intentions of the owner without jeopardizing the confidential nature of the owner's information.

I, _____, hereby appoint Tiner Properties, INC.
Property Owner Name of Property Manager

To act as my property manager and manage my properties under the following criteria and in the categories indicated below:

Option A: Authority to manage the following listed accounts (s):

- | | | | |
|----|--------------------------------|----------------------|-------------------------------|
| 1. | Service Address | City | Account Number |
| 2. | XXXXXXXXXXXXXXXXXXXXXXXXXXXX | XXXXXXXXXXXXXXXXXXXX | XXXXXXXXXXXXXXXXXXXX |
| | <small>Service Address</small> | <small>City</small> | <small>Account Number</small> |
| 3. | XXXXXXXXXXXXXXXXXXXXXXXXXXXX | XXXXXXXXXXXXXXXXXXXX | XXXXXXXXXXXXXXXXXXXX |
| | <small>Service Address</small> | <small>City</small> | <small>Account Number</small> |

For more than 3 accounts, please list additional accounts on a separate sheet and attach to this form

Option B: Authority to manage all existing and future accounts and services addresses under owner's name

PROPERTY MANAGER AUTHORIZED FUNCTIONS – This authorization provides authority to the Property Manager. Once the owner authorizes specified functions, the Property Manager may receive and conduct business pertaining to the particular account(s) upon completion of this form and acceptance by PG&E.

I (Owner) authorize my Property Manager to act on my behalf to perform the following specific acts and functions (initial all applicable boxes or box 10 to authorize all functions):

- 1. Request and receive billing records, billing history and all meter usage data used for bill calculation for all of my account(s), as specified herein, regarding utility services furnished by the Utility.
- 2. Request and receive copies of correspondence in connection with my account(s) concerning (initial all that apply):
 - a. Verification of rate, date of rate change, and related information;
 - b. Contracts and Service Agreements;
 - c. Previous or proposed issuance of adjustments/credits; or
 - d. Other previously issued or unresolved/disputed billing adjustments.
- 3. Request investigation of my utility bill(s).
- 4. Request special metering, and the right to access interval usage and other metering data on my account(s).
- 5. Request rate analysis.
- 6. Request rate changes.
- 7. Request and receive verification of balances on my account(s) and discontinuance notices.
- 8. Request to change mailing address.
- 9. Request service requests, (initial all that apply)
 - a. Start Service
 - b. Stop Service
 - c. Routine Gas and Electric Appointments
- X 10. Please initial to request authorization for all of the above functions (1-9).

I (OWNER) AUTHORIZE THE RELEASE OF MY ACCOUNT INFORMATION AND AUTHORIZE MY PROPERTY MANAGER TO ACT ON MY BEHALF ON THE FOLLOWING BASIS (initial box):

X This agreement may be terminated by either party with 10 days' written notice to the other party. Owner agrees to provide PG&E with a minimum of 10 days' written notice prior to a change in status of owner's and/or property manager.

RELEASE OF ACCOUNT INFORMATION:

The Utility will provide the information requested above, to the extent available, via any one of the following. My (Property Manager) preferred format is (check preferred method):

- Hard Copy via Mailing Address 6837 Fair Oaks BLVD. Carmichael, CA 95 608
- Fax Number: (916) 488-3700
- E-mail address: johnjr@tiner.com

I (Owner), _____ (print name of authorized signatory), declare under penalty of perjury under the laws of the State of California that I am authorized to execute this document on behalf of the Customer of Record listed at the top of this form and that I have authority to financially bind the Customer of Record. I further certify that my Property Manager has authority to act on my behalf and request the release of information for the accounts listed on this form and perform the specific acts and functions listed above. I understand the Utility reserves the right to verify any authorization request submitted before releasing information or taking any action on my behalf. I authorize the Utility to release the requested information on my account or facilities to the above Property Manager who is acting on my behalf regarding the matters listed above. I hereby release, hold harmless, and indemnify the Utility from any liability, claims, demands, causes of action, damages, or expenses resulting from: 1) any release of information to my Property Manager pursuant to this Authorization; 2) the unauthorized use of this information by my Property Manager; and 3) from any actions taken by my Property Manager pursuant to this Authorization, including rate changes and starting, stopping, and transferring service. I understand that I may cancel this authorization at any time by submitting a written request. **[This form must be signed by someone who has authority to financially bind the customer (for example, CFO of a company).]**

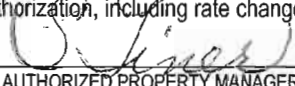
AUTHORIZED PROPERTY OWNER

DATE

TELEPHONE NUMBER

MAILING ADDRESS

I (Property Manager), hereby release, hold harmless, and indemnify the Utility from any liability, claims, demand, causes of action, damages, or expenses resulting from the use of customer information obtained pursuant to this authorization and from the taking of any action pursuant to this authorization, including rate changes and starting, stopping, and transferring service.



AUTHORIZED PROPERTY MANAGER

DATE

(916) 974-6000

MAILING ADDRESS

6837 Fair Oaks BLVD.
Carmichael, CA 95608

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.



City / County Inspection Registration Requirements

Dear Owner,

Please contact the following City and or County to register your rental property for the Rental Housing Inspection Program. It is imperative that you notify Tiner Properties, Inc. immediately for scheduled inspection dates and times.

City of Elk Grove: (916) 478-3642

<http://www.elkgrovecity.org/code-enforcement/printables/registration-rental-housing.pdf>

City of Sacramento: (916) 808-4800

<http://cityofsacramento.org/code/Residential-Housing-Inspection.cfm>, then scroll down page and click on [Rental Housing Inspection Registration Form \(pdf\) link](#)

County of Sacramento: (916) 876-9020

<http://www.msa2.saccounty.net/dns/codeEnforcement/Documents/reg%20form.pdf> for hard copy of form or

<https://apsonline.msa.saccounty.net/CitizenAccess/> to register online

Rancho Cordova: (916) 851-8768

Rancho Cordova will contact the owner if/when the city would like to inspect a property. No registration needed.

Thank you for your cooperation.



Referral for New Property Sign Up

One of the greatest compliments we may receive is the referral of our service to other potential clients. Please fill out the information below, to help us determine how you learned of us and so that we can thank those who are referring us.

Date: ___/___/_____

Rental Address: _____

Your Name: _____

I heard of Tiner Properties, Inc. through the following source:

Agent's Name: _____

Phone #: _____

Other Current Tiner/Asset Client - Name(s): _____

Phone #: _____

Friend: _____

Sign

Web Site/Internet Search

Sacramento Bee

Other, please specify: _____

*****This box is for Office use only*****
Date sent out: