

Subject: Texas Rent Relief Program: Tax Forms and Other Updates 2022-01-21

The Texas Rent Relief Program (TRR) wishes to share the following updates to Landlords, Tenants, Utility Providers, and other interested stakeholders:

1. TAX REPORTING AND IRS FORMS 1099-MISC FOR LANDLORD AND UTILITY PROVIDERS

- Texas Rent Relief assistance payments to landlords and utility providers are considered taxable income.
- Per federal guidelines for Emergency Rental Assistance funding, Texas Rent Relief will provide a completed IRS Form 1099-MISC to all landlords and utility providers that received at least \$600 in assistance from the program during the 2021 calendar year.
- Forms 1099-MISC will be delivered electronically to the email address provided during the application process. To ensure security of personal identifiable information, Texas Rent Relief will be using a service called Track1099 to issue Forms 1099-MISC.
- On or before Jan. 31, 2022, Track1099 will send an email to the email address provided with instructions on how to register and receive secure electronic delivery of your Form 1099-MISC. Please be sure to check your email and spam folders to ensure you receive the information.
- Assistance payments to tenants do not count as taxable income for the tenants. Forms 1099 will not be sent to tenants that received funds directly from the Texas Rent Relief Program.
- For more information, visit <https://texasrentrelief.com/payments>, <https://texasrentrelief.com/faq/#tax-reporting>, or contact the Texas Rent Relief Program at 833-9TX-RENT (833-989-7368).

2. GENERAL UPDATES

- As of January 13, 2022, TRR has committed over 99% of its total available funding. Due to the overwhelming need, not everyone who applied will get assistance. With the remaining funds, TRR continues to process appeals, and if possible, a small quantity of applications. Once all funds are fully obligated, we will notify applicants with outstanding applications that there are no remaining funds available.
- For ongoing updates as TRR approaches program closure, visit the TRR announcement page (<https://texasrentrelief.com/announcement/>), which is updated regularly and covers:
 - What Tenants Who Have Pending Applications Can Expect
 - Local Rent & Utility Assistance Programs in Texas
 - Alternative Assistance Options
 - Eviction Prevention Resources
 - Frequently Asked Questions Regarding Closure

TRR thanks tenants, landlords, and utility providers for their participation and patience as we continue to process payments for approved applications. The TRR Frequently Asked Questions (FAQs) on "Tax Reporting" and "Portal Closure Questions" are now posted at <https://texasrentrelief.com/faq/>.

3. TEXAS EVICTION DIVERSION PROGRAM (TEDP)

- The Texas Supreme Court Emergency Order establishing the way Texas Courts administer the Texas Eviction Diversion Program was updated and extended through March 1, 2022, for areas where rental assistance is available. The order is available at <https://www.txcourts.gov/media/1453386/219156.pdf>.
- For tenants who are sued for eviction, attorneys can help you understand your rights. If you are facing eviction, we encourage you to seek legal assistance, go to your eviction hearing, and stay in communication with your landlord and the court. Visit <https://texaslawhelp.org/eviction-referral> or call 855-270-7655 for help understanding your options and seeking free or low-cost legal assistance.