



Tax Reporting (1099) Frequently Asked Questions

1) Will the Colorado Emergency Rental Assistance Program (ERAP) send an IRS Form 1099-MISC to Landlords who have received funds through the CO ERAP Program?

Yes, per federal guidelines for the Emergency Rental Assistance Program (ERAP), the CO ERAP Program will send a completed IRS Form 1099-MISC to all landlords that received at least \$600 in assistance from CO ERAP in 2021. An email that includes a secure link to retrieve the form will be sent via Track1099 Software to the registered email address used to submit the original CO ERAP application. Please check your junk and spam folders. If the email fails, then the form will be postmarked and mailed via U.S. Mail on January 31 with delivery expected within 7-14 days. Do not discard this form, as you will need to keep it on file for your taxes.

If you do not receive your form either by email or U.S. Mail by February 15, please call the CO ERAP Program Customer Service Center at 1-888-480-0066.

CO ERAP payments to landlords are considered taxable income. For more information, visit [Internal Revenue Service: Emergency Rental Assistance Frequently Asked Questions](#). Please direct tax specific questions regarding the Form 1099-MISC to your qualified tax professional.

2021 IRS Forms 1099-MISC will **not** be sent to tenants who received funds directly from the CO ERAP Program. Payments made to eligible households are not considered income to members of the household.

2) I am a renter who received emergency rental assistance payments from the CO ERAP Program for use in paying my rent. Are these payments includible in my gross income?

No. Emergency rental assistance payments made to eligible households are not considered income to members of the household.

3) I am a renter who received emergency rental from the CO ERAP Program for use in paying my rent, but the CO ERAP Program made the payments directly to my landlord on my behalf. Are these payments includible in my gross income?

No. Emergency Rental Assistance payments made on behalf of an eligible household are not considered income to members of the household.





COLORADO

Department of Local Affairs

Division of Housing

4) I am a landlord and I have a tenant who qualified for emergency rental assistance. The CO ERAP Program sent me a rental payment on my tenant's behalf. Is this payment includible in my gross income?

Yes. CO ERAP payments are intended to help eligible households that require financial assistance to pay for rent, and the payments are excluded from income only for those households. Rental payments you receive as a landlord, whether from your tenant or from the CO ERAP Program on your tenant's behalf, are includible in your gross income.



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