

10-1	General	10-4	Invoice Vouchers
10-2	Real Property Vouchers	10-5	Relocation Assistance Vouchers
10-3	Reserved		

## 10-1 General

### 10-1.1 Real Property Vouchers

The Real Property Voucher ([RES-321](#)) is a legal document upon which an authorized claimant presents for payment itemized charges against the state. It is unlawful for the state to issue a warrant except upon a voucher ([RCW 43.88.160](#)).

### 10-1.2 Invoice Vouchers

The Invoice Voucher ([DOT Form 134-139](#)) is used to present for payment itemized charges against the state for goods or services, not otherwise invoiced, such as reimbursement to employee for purchase price paid from personal funds for books for state use.

### 10-1.3 Relocation Assistance Vouchers

The Relocation Assistance Voucher (see [Chapter 13](#) for RES form) is used to pay all claims determined to be eligible under the Relocation Assistance Program. Types of payment include replacement housing entitlements, moving cost reimbursement, and direct payments to moving companies and other vendors/contractors.

### 10-1.4 TRAINS

In addition to the three above mentioned vouchers, another form is needed to enable Real Estate Services to pay claimants and that is a Payment Voucher, also referred to as a Trains Voucher. See [TRAINS](#) (Transportation Reporting and Accounting Information System) Users Manual for information.

### 10-1.5 Information Required by the Internal Revenue Service (IRS)

The IRS requires that the Washington State Department of Transportation (WSDOT) obtain the property owner(s) taxpayer identification number (TIN) or social security number (SSN) for reporting purposes. The TIN or SSN provided must match what is registered with the IRS before the payment process can be completed.

#### 10-1.5.1 Procedures to Obtain W-9

- A. The PAS shall include a substitute Form W-9 in the package delivered to the property owner at the time the offer to purchase is made. This will provide the property owner adequate time to read over the instructions and complete the form. A substitute Form W-9 is required for all property owners.
- B. In the event of a tenant occupant, the Relocation Specialist should include a substitute Form W-9 at the time the specialist delivers the Notice of Eligibility, Entitlements, and 90-Day Assurance Letter to the displaced person for completion.

- C. Acquisition and Relocation will need to coordinate efforts so we do not ask the same payee to complete a substitute Form W-9 more than once. In most cases, the Acquisition Specialist will obtain the substitute Form W-9 as part of the transmittal package. If there is a question as to whether or not a substitute Form W-9 is on file, the PAS should contact the TRAINS Helpdesk directly by email to WSDOT TRAINS Help Desk or call 360-705-7514.
- D. The PAS shall not provide guidance on how to complete the substitute Form W-9. The payee should be referred to the IRS, their accountant, or legal consultant for advice on how to complete the form. If there are questions on the substitute Form W-9, the PAS should contact the TRAINS Helpdesk directly by email to WSDOT TRAINS Help Desk or call 360-705-7514.

### **10-1.6 Statewide Vendor Registration**

All vouchers require a Statewide Vendor Number to be assigned through the Office of Financial Management (OFM).

#### **10-1.6.1 Procedures to Obtain a Statewide Vendor Number (SWV)**

- A. The PAS shall include a Statewide Vendor Registration and Payment Options Form (SWV) in the package delivered to the property owner at the time the offer to purchase is made. This will provide the property owner adequate time to read over the instructions and complete the form. One SWV form is required per payee, i.e., if payment to be made to Husband and Wife and using Husband's SSN, property owner completes one SWV form with Husband information on first line and wife's information on second line of the form.

In the event of a tenant occupant, the Relocation Specialist should include a substitute Form W-9 at the time the specialist delivers the Notice of Eligibility, Entitlements, and 90-Day Assurance Letter to the displaced person for completion.

- B. If relocation is involved, the PAS completing the acquisition should provide the SWV number to Relocation.
- C. Acquisition and Relocation will need to coordinate efforts so we do not ask the same payee to complete a SWV form more than once. In most cases, Acquisition will obtain the SWV form as part of the transmittal package and provide the SWV number to Relocation. If there is a question as to whether or not an SWV number has been assigned, the Specialist should contact the TRAINS Helpdesk directly by email to WSDOT TRAINS Help Desk or call 360-705-7514.
- D. The PAS shall not complete the SWV form for the payee.

### **10-1.7 Payment Processing**

Each payment voucher submitted for payment processing will need to include a SWV number assigned for the payee. If no SWV number has been assigned for the payee, submit an executed substitute Form W-9 and a completed SWV form to have payee set up in TRAINS system and obtain SWV number.

## 10-2 Real Property Vouchers

### 10-2.1 Rules

- A. The Real Property Voucher ([RES-321](#)) is available in electronic form. No erasures, strike-overs, or corrections are permitted in any figure in the “Amount” column.
- B. No changes or deletions are permitted in the claimant’s certificate.
- C. All items appearing on the voucher are documented. The just compensation for lands, improvements, damages, special benefits, etc., is supported by the Determination of Value ([RES-214](#)). All other items are supported by bills, receipts, letters of approval, etc.
- D. Every transaction that is transmitted involving a payment of money by the state requires an original Real Property Voucher for each parcel number.
  1. The Real Property Voucher is a summation of the entire transaction.
  2. There may be additional Real Property Vouchers.
    - a. Additional vouchers are prepared to order payment of any sum which has been deducted from another voucher, such as:
      - (1) For payment of the property owner’s obligation to another party e.g., property taxes, payment to lender, etc.
      - (2) For the direct payment of a cost-to-cure item, statutory evaluation allowance, etc.
    - b. A “secondary” voucher is prepared to order payment of an item which is not part of the “principal” voucher (e.g., the trustee’s fee).

*Note:* The seller’s incidental expenses are shown in the “Other Items” section of the “principal” voucher when the recipients thereof join with the grantor(s) on that voucher, or are to receive any payment due through an escrow distribution.
  3. If a grantor is unable to accept any particular voucher language, the Region RESM contacts the Acquisition and Title Section for instructions.

### 10-2.2 Procedures

#### 10-2.2.1 Preparation

The Acquisition Specialist prepares all necessary Real Property Vouchers.

#### 10-2.2.2 Signature

The PAS:

- A. Obtains the signature of the appropriate grantors or claimants in the signature block per [Chapter 9](#).
- B. Obtains a completed SWP form from the payee in accordance with [Section 10-1](#).
- C. Assures that the date of signing is inserted in the space provided.

- D. Signs and dates the voucher in the space provided.
- E. Gives a copy of the voucher to the property owner or claimant. Includes the original voucher(s) with the acquisition transmittal.

### 10-2.2.3 Approval

The Region RESM signs as the Authorized Agent on the original Real Property Voucher.

## 10-2.3 Internal Coding Sheet for Real Property Voucher

### 10-2.3.1 Rules

Every Real Property Voucher shall have attached an Internal Coding Sheet for Real Property Voucher (RES-336). The form is available in electronic format.

## 10-3 Reserved

## 10-4 Invoice Vouchers

### 10-4.1 Rules

- A. The Invoice Voucher ([DOT Form 134-139](#)) is available in electronic form. No erasures, strikeovers, or corrections are permitted in any amount to be charged against the state.
- B. The Invoice Voucher is an alternate form available for payment of fees, etc.

## 10-5 Relocation Assistance Vouchers

### 10-5.1 Rules

- A. The Relocation Assistance Voucher (see [Chapter 13](#) for RES form) is available as an electronic form.
- B. Claims for payment are documented by attaching invoices, statements, or other supporting documentation as necessary or retained in the official file in HQ.
- C. Delinquent rent owed to the department shall not be withheld from the displaced persons relocation entitlements. In addition, the department cannot make deductions from relocation entitlements to satisfy a debt of a creditor.

### 10-5.2 Procedures

#### 10-5.2.1 Preparation

The specialist prepares the Relocation Assistance Voucher (see [Chapter 13](#) for RES form) in accordance with the following:

- A. **Displaced Person or Claimant Block** – Insert the names of all payees and the address of one payee. If the transaction is being escrowed, the claimant block should be filled out as shown below:

ABC Escrow Company  
113 Spending Money Lane SW  
Beautiful, WA 98222-1212

1. A substitute form W-9 and SWV from the escrow company is required and must be obtained in accordance with the procedures set forth in this chapter.
2. The Entitlement instructions will be sent to the escrow company by the Relocation Specialist.

**B. Signature Block** (Upper Right-Hand Corner)

1. If the claimant is the displaced person, the claimant must sign in this space.
2. If the claimant is not the displaced person (as in the case of a direct payment to a commercial mover or other contractor), an original invoice must be attached and “See Attached Invoice” is inserted in the space. The displaced person must provide confirmation of “okay to pay.”
3. If the claimant is not the displaced person, but the displaced person directs payment to said claimant, the displaced person must sign in this space. This includes vouchers made payable to escrow companies or a third party who is being paid on behalf of the displaced person in addition to the displaced person(s).
4. An SWV number must be included on the voucher.

**C. Title** – The official project title as shown on the approved right of way plan is inserted.

**D. Parcel Number** – The parcel number for the subject property is inserted here.

**E. Displacee Number** – The number assigned to the displaced person by IRIS is inserted.

**F. Displacee Name** – The name of the displaced person is inserted.

**G. Date Parcel Vacated** – The date the displaced person’s personal property has been removed from the parcel is inserted here.

**H. Replacement Housing Payments**

1. **Price Differential: 90-Day Owner** – Amounts paid to or on behalf of residential owner-occupants displaced by a project (who have been in occupancy of the acquired dwelling for at least 90 days prior to initiation of negotiations) for a purchase or rent supplement payment. Includes reimbursement for eligible loan fees and incidental purchase expenses. The maximum amount on this line is \$31,000.
2. **Mortgage Interest Differential Payment (MIDP)** – Amount paid to owner-occupant for increased interest costs associated with financing the purchase of a replacement dwelling only if they have 180-day bonafide mortgage on the displacement dwelling.
3. **Incidental Expenses** – Amount necessary to pay or reimburse an eligible displaced person for certain actual costs incurred incidental to the purchase of an eligible replacement dwelling.
4. **Last Resort Housing: Owner** – Any amount paid under the category of last resort housing to or on behalf of a displaced residential owner-occupant in excess of \$31,000.

5. **Rent Supplement: 90-Day Tenant and Certain Other** – Amount paid to 90-day tenants and owner-occupants for a rent supplement. The maximum amount on this line is \$7,200.
  6. **Last Resort Housing: Tenant** – Any amount paid under the category of last resort housing to or on behalf of a displaced residential tenant-occupant in excess of \$7,200. This includes all payments toward down payments in excess of \$7,200 and amounts paid to tenants who fail to meet the length of occupancy requirements.
  7. **Down Payment Assistance: 90-Day Tenants and Certain Other** – Amount paid to 90-day tenant and owner-occupants for a down payment allowance toward the purchase of a replacement dwelling.
  8. **Comments/Other** – This portion of the voucher can be used to provide direction, such as a last resort housing case where payments will be made on an installment basis. If an advance payment has been or will be made, a short statement is also required.
- I. **Moving Expense Amounts**
1. **Schedule/Dislocation Allowance: Residential** – Amount paid to a person displaced from a dwelling by a project. The payment is based upon the number of rooms in the dwelling and whether they are furnished or not.
  2. **Actual Expenses/Commercial: Residential** – Amount paid to or on behalf of persons displaced from a dwelling by a project. Basically, any moving related payment which is not a schedule type would fall into this category.
  3. **Fixed Payment: Nonresidential** – A particular type of payment available only to business, farms, or nonprofit organizations which meet certain criteria. This payment is in lieu of any and all other types of payments for which the displaced person would otherwise be entitled. It is based on the business income rather than actual moving costs.
  4. **Actual Costs: Nonresidential** – Amounts paid to or on behalf of business, farm, or nonprofit organization for all actual, reasonable, and necessary moving expenses.
  5. **Reestablishment Costs: Nonresidential** – Amounts paid to or on behalf of a small business, farm, or nonprofit organization for eligible expenses incurred in reestablishing the displaced business at a replacement site.
  6. **Personal Property Only: Nonresidential and Nonbusiness Moves** – Amounts paid to displaced persons who have personal property to be moved from the right of way due to an acquisition or project purpose where there is NOT a need for a full relocation of a residence, nonresidential operation (vacant land), business, farm operation, or nonprofit organization (NPO).
  7. **Comments/Other** – This portion of the voucher can be used to provide additional information such as explaining an advance payment or deductions. This section can also be used to discuss any other moving payment which would not fit into one of the previously listed categories.

- J. **Deductions** – This space is used when a deduction is necessary.
- K. **Coding** – Relocation Assistance Vouchers are coded based on the type of relocation payment. The specialist must select the appropriate coding from the object codes and definition chart, i.e., residential replacement housing payments or moving expenses, non-residential reestablishment or moving expenses, and personal property only moving expenses.

### 10-5.2.2 Signature

The Property & Acquisition Specialist:

- A. Obtains the signature of the appropriate claimant(s). In an escrow situation, only the signature of the displaced person(s) is necessary.
- B. Assures that the date of signing is inserted in the space provided.
- C. Signs and dates the voucher in the space provided.
- D. Obtains the signature of the appropriate supervisor and/or manager within the region or work unit.

### 10-5.2.3 Approval

- A. The PAS identifies and inserts the proper account coding and the breakdown of federal participating and nonparticipating costs. Account coding information is contained in the *Chart of Accounts* M 13-01, Chapter 10.
- B. The relocation voucher is sent to Headquarters for approval and signed by the Acquisition or designee. The voucher is then scanned and returned to the region for processing.
- C. Once returned to the region, the voucher is signed by the RES Manager and processed in the region.

### 10-5.3 Relocation Assistance TRAINS Vendor Setup

All relocation payments need to be made through the TRAINS system and follow the department's accounting rules for proper documentation, signatures, and authorization. These rules will be found in Chapter 4-6 of the *Accounting Manual* M 13-02 and in Section 4 of the *TRAINS User Manual*.

- A. To setup the vendor for a relocation payment:
  1. Region sends completed substitute Form W-9 and SWV form to their region accounting office to obtain a vendor number according to region procedures.
  2. These payments must use the vendor number of the entity being paid.
  3. If more than one entity is being paid via the payment, the vendor number used must match the name of the first entity shown on the payee line of the relocation voucher.

