

Township of Mt. Holly
Land Use Board

Land Use Development Application
Application Submission
Section B

Documents must be included in original application package
ONLY

- Agreement to Pay Fees
- Fee Calculation Worksheet

**Separate nonrefundable Application Fee and
initial Escrow Fee checks made payable to the
Township of Mt. Holly must be submitted with Worksheet
or application will be deemed incomplete.**

LAND USE BOARD
AGREEMENT TO PAY FEES

THIS AGREEMENT, made and entered on this _____ day of _____, 20____
by and between the Mt. Holly Township Land Use Board (the Board) and
_____ (the Applicant), is made upon the following terms and conditions:

1. **AGREEMENT TO PAY FEES:** Applicant hereby covenants and agrees to pay all charges and fees imposed by the Board in connection with the Joint Land Use Board Application filed contemporaneously herewith. Such fees include but are not limited to application fees, attorney review fees, engineer review fees, planner review fees, court stenographer fees, copy costs and postage. The Board will not sign plans or deeds and will not release signed plans or deeds until all such charges and fees have been paid in full.

Notwithstanding the existence or terms of any partnership, joint venture, reimbursement or other agreement between the Applicant and one or more third parties, the individual or legal entity that signs this Agreement shall be solely and exclusively responsible for all fees chargeable to the Application filed contemporaneously herewith and to the project identified at the end of this Agreement.

2. **ESCROW DEPOSIT:**

- a. Two checks are to be submitted. One check for the non-refundable application fee and a second check for the escrow deposit. The Board hereby acknowledges receipt of an escrow deposit in the amount of \$ _____. Said sum is to be placed in an escrow account to cover the cost of the aforementioned review fees. Such sum shall be charged periodically as fees and charges accrue. The balance of the escrow sum, if any, after all charges and fees have been paid shall be returned to the Applicant.
- b. Applications by individuals or business entities that owe, or business entities with one or more common principals of a business entity that owes an outstanding balance from a prior application will not be heard by the Board until the outstanding balance is paid in full. As used herein, the terms principal or common principal mean an individual or business entity that holds an ownership interest in both the applicant business entity and the debtor business entity.
- c. Whether the debt was incurred by the current owner, a previous owner or a previous applicant, if an outstanding balance remains unpaid on a previous application pertaining to this property, the Board will not hear a new application pertaining to this property or any portion of this property until the outstanding balance is paid in full.

3. **ADDITIONAL ESCROW:**

- a. The Escrow deposit is an estimate of the professional review fees that will be incurred (Engineering, Legal, Planning, Stenographic, etc.) by the Board to review the Application for Development. These Escrows are established on the basis of the Applicant submitting completed Applications and Plans in conformance with applicable Ordinance

... as a result of the Applicant's failure to replenish the escrow account, the account contains insufficient sums to pay current plus anticipated additional review fees, the Board will not conduct further hearings on the application until the applicant replenishes the escrow account as directed. In addition, the Applicant's failure to replenish the escrow account will be deemed an extension of the Board's time to act on the application or, the Board may deny the application without prejudice.

4. **ESCROW ACCOUNT MANAGEMENT:** Whenever the Review and/or Inspection escrows paid under this Agreement shall exceed \$5,000.00, it shall be deposited in a banking institution or Savings & Loan Association in this State, insured by an Agency of the Federal Government, or in such deposits by the State of New Jersey in an account bearing interest at the minimum rate currently paid by the institution or depository on time or savings deposits.

- a. The Township's Chief Financial Officer shall notify the Applicant, in writing, of the name and address of the institution or depository in which the deposit is made, and the amount of the deposit.
- b. If the amount of interest earned on the deposit exceeds \$100.00, the interest earned shall be refunded to the Applicant by the Township on an annual basis or at the time the deposit is repaid or applied for the purpose it was deposited, as the case may be; except that the municipality may retain for administrative expenses a sum equivalent to no more than 33 1/3% of the entire amount, which shall be in lieu of all other administrative and custodial expenses.
- c. In the event that the interest paid on a deposit for a year does not exceed \$100.00, the same is to be retained by the Township.
- d. For those Developments for which reasonably-anticipated inspection fees are less than \$10,000.00 fees may, at the option of the Developer, be paid in two installments. The initial amount deposited by the Developer shall be 50% of the reasonably-anticipated fees. When the balance on deposit drops to 10% of the reasonably-anticipated fees because the amount deposited by the Developer has been reduced by the amount paid to the Engineer for inspection, that Developer shall deposit the remaining 50% of the anticipated inspection fees.
- e. For those Developments for which the reasonably-anticipated inspection fees are \$10,000.00 or greater, fees may, at the option of the Developer, be paid in four installments. The initial amount deposited by the Developer shall be 25% of the reasonably-anticipated fees. When the balance drops to 10% of the reasonably-anticipated fees because the amount deposited by the Developer has been reduced by the amount paid to the Engineer for inspection, the Developer shall make additional deposits of 25% of the reasonably-anticipated fees.
- f. The municipal engineer shall not perform any inspection if sufficient funds to pay for that inspection are not on deposit.

5. **CONTEST OF REASONABLENESS:**

- a. The Applicant agrees to pay any additional sums required to pay charges and fees not

fees as set forth herein below.

- b. The Applicant agrees that the reasonableness of any fee or charge may be challenged pursuant to the procedure set forth in NJSA 40:55D-53.2a. The Applicant understands and agrees that the aforesaid procedure shall be the sole and exclusive method of challenging the reasonableness of charges and fees.
6. **REFUND OF MONEYS IN ESCROW ACCOUNTS:** When it has been determined that there is no longer any need to retain the Escrow Account, the Applicant shall be entitled to the return of any moneys which remain in the account. In accordance with the close-out procedure set forth in NJSA 40:55D-53.2d, the applicant shall send written notice by certified mail to the Chief Financial Officer, the Administrative Officer and the relevant municipal professional(s) that the application or the improvements, as the case may be, are completed and that a refund of any funds remaining in the Escrow Account is requested.
7. **COLLECTION:** Should the Applicant fail to pay any sum required to be paid hereunder when due, the Township shall be entitled to pursue all remedies at law or equity. Interest shall accrue at the rate of 18% per annum simple interest on all sums unpaid after the due date. The Township may collect a reasonable attorney's fee which shall not be less than \$300.00 should litigation for the purpose of collecting any sum be commenced.

IN WITNESS WHEREOF, the parties hereto have hereunto subscribed their hands on the date first above written.

APPLICANT

By: _____
(Applicant's Signature)

Project Name (if applicable) _____

Location or Address _____

Block(s) _____, Lot(s) _____

Applicant's Name _____

Applicant's Federal I.D. No. _____

Applicant's Address _____

Telephone No. _____

Email Address. _____

TOWNSHIP OF MT. HOLLY

Fee Calculation Worksheet

Separate checks made payable to the "Township of Mt. Holly" must be submitted.

APPLICATION TYPE	APP FEE (NONREFUNDABLE)	APP FEE DUE	ESCROW FEE (INITIAL)	ESCROW FEE DUE
VARIANCES				
"a" Variance (Appeal)	\$100		\$500	
"b" Variance (Interpretation)	\$100		\$500	
"c" Variance (Bulk)			\$500	
"d" Variance (Use)	\$250		\$1,500	
Build on Lot Not Fronting on			\$500	
VARIANCES TOTAL DUE				
NOTE: If an application requires more than one type of variance, the applicant shall pay the fees required for each type requested. For fee and escrow purposes all "c" variances requested shall be considered one variance request.				
MISCELLANEOUS				
Certificate of Nonconformity	\$250		\$1,500	
Informal Review	\$150		None	
SUBDIVISION PLANS				
Minor Subdivision Plan	\$250		\$500	
Preliminary Major Subdivision Plan	\$300		\$250/lot, min \$2,000	
Final Major Subdivision Plan	\$300		\$125/lot, min \$1,000	
Extension of Preliminary or Final Subdivision Approval	\$100		\$500	
Amended Subdivision Plan	original fee		original fee	
Revised Subdivision Plan	50% of original fee		50% of original fee	
SUBDIVISION PLANS TOTAL DUE				

NOTE: Revised Subdivision Plan fees shall be charged when development plans are classified as incomplete for any reason. Such fees shall not be required when revised plans are submitted in response to comments from Board members, Board professionals or members of the public during a hearing or to satisfy a condition of approval required by the Joint Land Use Board.

Fee Calculation Worksheet

Separate checks made payable to the "Township of Mt. Holly" must be submitted.

SITE PLANS				
Minor Site Plan	\$200		\$1,000	
Site Plan Waiver	\$200		\$1,000	
Preliminary Major Site Plan, Residential				
Up to 50 units	\$300		\$2,500	
51 to 100 units	\$300		\$3,500	
101 to 500 units	\$300		\$5,000	
501 units or >	\$300		\$10,000	
Preliminary Major Site Plan, Nonresidential				
Under 5,000 sq. ft. of bldg. space	\$300		\$2,500	
From 5,001 sq. ft. to 10,000 sq. ft.	\$300		\$3,500	
From 10,001 sq. ft. to 50,000 sq. ft.	\$300		\$5,000	
50,001 sq. ft. or >	\$300		\$10,000	
Final Major Site Plan, Residential or Nonresidential	\$300		\$2,500	
Extension of Preliminary or Final Site Plan Approval	\$100		\$500	
Amended Site Plan	original fee		original fee	
Revised Site Plan	50% of original fee		50% of original fee	
SITE PLANS TOTAL DUE				
NOTE: Revised Site Plan fees shall be charged when development plans are classified as incomplete for any reason. Such fees shall not be required when revised plans are submitted in response to comments from Board members, Board professionals or members of the public during a hearing or to satisfy a condition of approval required by the Joint Land use Board.				
VARIANCES TOTAL DUE (From Page 1)				
INFORMAL REVIEW TOTAL DUE (From Page 1)				
SUBDIVISION PLANS TOTAL DUE (From Page 1)				
SITE PLANS TOTAL DUE				
GRAND TOTAL APPLICATION & ESCROW FEES DUE				

Township of Mount Holly
Joint Land Use Board

Land Use Development Application
Application Submission
Section C

**ALL Documents must be submitted to the appropriate Township
department at time of application**

- Property Tax Certification—submit to Tax Collector
- Letter of Satisfaction from the MUA—submit to the Municipal Utilities Authority
- Business License Certification—submit to UEZ Office, if applicable

**Completed originals of certifications must be received by
Board Secretary in order for application to be placed on
Joint Land Use Board's agenda**

To: Township of Mount Holly
Attn: Tax Collector
23 Washington Street
Mount Holly, NJ 08060

From:

Applicant's Name & Mailing Address

Property Information: Subject property must be identified by Block, Lot and Street Address. If the property contains multiple lots, list each lot separately. If the property is on multiple blocks, use separate lines for each block.

Owner's Name				
Street Address	Block	Lot	Lot	Lot

Property taxes for the above referenced block(s) and lot(s) are:

☐ CURRENT as of _____

☐ DELINQUENT as of _____

Amount Due + Interest _____

Date: _____

Mount Holly Township Certified Tax Collector

TAX OFFICE INFORMATION

Phone Number: 609-845-1105 or 609-845-1108

Office Hours: Monday from 8:00 AM to 7:00 PM; Tuesday – Thursday from 8:00 AM to 4:30 PM; Closed on Friday

Taxes are due quarterly on February 1, May 1, August 1 & November 1

Property tax payments must be made directly to the Tax Collector. Payments will not be accepted by the Joint Land Use Board or the Clerk's Office.

No site plan approval, site plan waivers, subdivisions, variance, certification or declaration of completeness of application can be granted unless the applicant shall have fully paid any and all taxes due to the Township of Mount Holly. Mount Holly Township Code §149-31

This form must be completed and presented by the applicant to the Board Secretary in order for

To: Municipal Utilities Authority
Attn: Executive Director
P.O. Box 486
2 Park Dr.
Mount Holly, NJ 08060

From:

Applicant's Name & Mailing Address

Property Information: Subject property must be identified by Block, Lot and Street Address. If the property contains multiple lots, list each lot separately. If the property is on multiple blocks, use separate lines for each block.

Owner's Name				
Street Address	Block	Lot	Lot	Lot

Sewer taxes for the above referenced block(s) and lot(s) are:

☐ CURRENT as of _____ ☐ DELINQUENT as of _____
Amount Due + Interest _____

Connection fees for the above referenced block(s) and lot(s) are:

☐ CURRENT as of _____ ☐ DELINQUENT as of _____
Amount Due + Interest _____

Mount Holly Municipal Utilities Authority Date: _____

MOUNT HOLLY MUNICIPAL UTILITIES AUTHORITY INFORMATION

Phone Number: 609-267-0015; Fax: 609-267-5420

Office Hours: Monday – Thursday from 7:30 AM to 4:00 PM

Payments must be made directly to the Mount Holly Municipal Utilities Authority. Payments will not be accepted by the Joint Land Use Board or the Clerk's Office.

This form must be completed and presented by the applicant to the Board Secretary in order for the application to be placed on the Joint Land Use Board's agenda. Sewerage payments must be kept current.

BUSINESS LICENSE CERTIFICATION

To: Township of Mount Holly
Attn: UEZ Office
23 Washington Street
Mount Holly, NJ 08060

From:

Applicant's Name & Mailing Address

Property Information:

Business Name: _____

Owner's Name: _____

Street Address: _____ Block: _____ Lot: _____

The business license for the above referenced business has been:

☐ APPROVED as of _____

☐ NOT APPROVED as of _____

License #: _____

Reason: _____

UEZ

Date: _____

UEZ OFFICE INFORMATION

Phone Number: 609-845-1349 Office Hours: Monday- 8:00 AM – 7:00 PM; Tuesday –
Thursday- 8:00 AM – 4:30 PM; Friday- Closed

Business license payments must be made directly to UEZ Clerk. Payments will not be accepted by the Joint Land Use Board.

This form must be completed and presented by the applicant to the Board Secretary in order for the application to be placed on the Joint Land Use Board's agenda.

Township of Mount Holly Joint Land Use Board

Land Use Development Application Public Notice

Do not provide notice until you have been formally
scheduled for a Joint Land Use Board hearing.

Public Notice documentation must be submitted
to the Board Secretary no later than
three (3) business days prior to your hearing.

- Instructions
- Notice of Hearing
- Proof of Service Certification
- Public Notice Checklist

*Township of Mount Holly
Joint Land Use Board
Municipal Building
23 Washington Street, Mount Holly, NJ 08060
609-845-1100 (Phone) 609-267-6295 (Fax)
www.twp.mountholly.nj.us*

PUBLIC NOTICE INSTRUCTIONS

In accordance with N.J.S.A. 40:55D-12, notice must be published in the official newspaper of Mount Holly Township, which is the Burlington County Times, and provided to property owners within 200 feet of the subject property. Please review the following instructions regarding proper notice procedures:

1. Do not provide notice until you have been formally scheduled for a Joint Land Use Board hearing. Notice must be provided a minimum of ten (10) calendar days prior to the hearing (not including the date of the meeting) or the application will be rescheduled for a later date which will require new notice.
2. Complete the PROPERTY LIST REQUEST from Section A of the application package and submit it to the Municipal Clerk's office if you did not do so at the time you submitted your application.
3. Complete the NOTICE OF HEARING. The notice must clearly state the nature of the application and the specific variances being sought.
 - a. Publish the Notice of Hearing in the newspaper. The newspaper will send you an affidavit of proof of publication which must be submitted to the Board Secretary prior to your scheduled hearing date. Below is the contact information for the Burlington County Times:

LOCAL ADDRESS:
Burlington County Times
4284 US Highway 130 North
Willingboro, NJ 08046
609-871-8000

TO PLACE NOTICE:
Please call 215-949-4112, from 8:30 a.m. to
5:00 p.m. weekdays.
Fax information to 215-949-0603
Or e-mail to legals@couriertimes.com

- b. Distribute copies of the Notice of Hearing to all persons/entities on the Property Owners List either by Certified Mail or Hand Delivery. NOTE: Please pay careful attention to the Additional Notices section of the cover letter accompanying the Property Owners List.

4. Complete the PROOF OF SERVICE CERTIFICATION.
5. Complete the PUBLIC NOTICE CHECKLIST and submit the checklist and required documents to the Board Secretary no later than three (3) business days prior to your hearing.

**JOINT LAND USE BOARD
NOTICE OF HEARING**

TAKE NOTICE that the undersigned has filed a Land Use Development application with the Mount Holly Township Joint Land Use Board requesting (provide a detailed description of your project including why you are requesting variances):

In addition, the applicant will request such variances, waivers or approvals that are deemed necessary by the Joint Land Use Board on the premises located at _____ and designated as Block(s) _____ Lot(s) _____ on the Mount Holly Township Tax Map.

A public hearing has been scheduled on the _____ day of _____, _____, at 7 o'clock PM at the Mount Holly Township Municipal Building, 23 Washington Street, Mount Holly, New Jersey. You may either appear in person or by attorney and present any objections which you may have to the granting of the relief sought. Letters will not be accepted in lieu of personal appearance at this hearing.

All plans and related papers are on file in the office of the Municipal Clerk, 23 Washington Street, Mount Holly, New Jersey, and may be inspected by interested persons during regular business hours.

TAKE FURTHER NOTICE that said Joint Land Use Board may, at its discretion, adjourn, postpone or continue the said hearings from time to time and you are hereby notified that you should make diligent inquiry of the Joint Land Use Board Secretary concerning such adjournments, postponements or continuations.

Date

Name of Applicant

**PROOF OF SERVICE
CERTIFICATION**

I, _____, being of full age, duly certifies as follows:
APPLICANT

I hereby certify that I have served the people and entities whose names and addresses appear on the attached list with a Notice of Hearing regarding my pending application to the Mount Holly Township Joint Land Use Board. Attached hereto are exact duplicates of:

1. The Notice of Hearing that I served; and
2. The list of entities and adjoining property owners that was supplied to me by the Township. I have marked up this list to indicate the date when and the manner in which the Notice of Hearing was served on each person and entity (PS for personal service and CM for certified mail). All original certified mail receipts are also attached to this list.

The forgoing statements made by me are true. I am aware that if any statement contained herein is willfully false I am subject to punishment.

Date: _____

Signature: _____

Print Name: _____

PROOF OF NOTICE OF HEARING

The following items must be submitted to the Mount Holly Township Joint Land Use Board Secretary no later than three (3) business days prior to the hearing date:

- ☐ Original Proof of Service Certification
- ☐ Copy of the Notice of Hearing
- ☐ Copy of Property Owners List marked up as directed in Proof of Service Certification
- ☐ Original certified mail receipts, date stamped by the post office
- ☐ Original Affidavit of Proof of Publication from the Burlington County Times

FOR OFFICE USE ONLY

BLOCK: _____ LOT: _____

APPLICANT: _____

DATE RECEIVED: _____ REVIEWED BY: _____

COMMENTS: _____

DATE REVIEW COMPLETED: _____

Print or type. See specific instructions on page 3.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
	2 Business name/disregarded entity name, if different from above	
	3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes. <input type="checkbox"/> Individual/sole proprietor or single-member LLC <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) ▶ _____ <small>Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.</small> <input type="checkbox"/> Other (see instructions) ▶ _____	
	4 Exemptions (codes apply only to certain entities, not individuals, see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <small>(Applies to accounts maintained outside the U.S.)</small>	
	5 Address (number, street, and apt. or suite no.) See instructions.	Requester's name and address (optional)
	6 City, state, and ZIP code	
	7 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 line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number								
				-				
or								
Employer identification number								
				-				

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); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

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 for Part II, later.

Sign HereSignature of
U.S. person ▶

Date ▶

General Instructions

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

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),

2. Certify that you are not subject to backup withholding, or

3. 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, and

4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What Is FATCA reporting*, later, for further information.

Note: If you are a U.S. person and 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 under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 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 section 1446 withholding on your share of partnership income.

In the cases below, the following person must give 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.

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the entity;
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the trust; and
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 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

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, give the requester the appropriate completed Form W-8 or Form 8233.

Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 24% 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, payments made in settlement of payment card and third party network transactions, 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 instructions for Part II 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 *Exempt payee code*, later, and the separate instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships*, earlier.

What is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code*, later, and the instructions for the Requester of Form W-9 for more information.

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

Violations of these instructions 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

Line 1

You must enter one of the following on this line; do not leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

a. **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

Note: ITIN applicant: Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040/1040A/1040EZ you filed with your application.

b. **Sole proprietor or single-member LLC.** Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or "doing business as" (DBA) name on line 2.

c. **Partnership, LLC that is not a single-member LLC, C corporation, or S corporation.** Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2.

d. **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. 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 line 2.

e. **Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a "disregarded entity." See Regulations section 301.7701-2(c)(2)(iii). Enter the owner's name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. 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 line 2, "Business name/disregarded entity name." If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, you may enter it on line 2.

Line 3

Check the appropriate box on line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box on line 3.

a(n) ...	
• Corporation	Corporation
• Individual	Individual/sole proprietor or single-member LLC
• Sole proprietorship, or	
• Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes.	
• LLC treated as a partnership for U.S. federal tax purposes,	Limited liability company and enter the appropriate tax classification. (P= Partnership; C= C corporation; or S= S corporation)
• LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or	
• LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes.	
• Partnership	Partnership
• Trust/estate	Trust/estate

Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on line 4 any code(s) that may apply to you.

Exempt payee code.

• Generally, individuals (including sole proprietors) are not exempt from backup withholding.

• Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.

• Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.

• Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space in line 4.

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 U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities

4—A foreign government or any of its political subdivisions, agencies, or instrumentalities

5—A corporation

6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession

7—A futures commission merchant registered with the Commodity Futures Trading Commission

8—A real estate investment trust

9—An entity registered at all times during the tax year under the Investment Company Act of 1940

10—A common trust fund operated by a bank under section 584(a)

11—A financial institution

12—A middleman known in the investment community as a nominee or custodian

13—A trust exempt from tax under section 664 or described in section 6647

from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 5 ²
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

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

² However, 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 reportable under section 5045(f), and payments for services paid by a federal executive agency.

Exemption from FATCA reporting code. The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) written or printed on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(c)(3) or any individual retirement plan as defined in section 7701(a)(37)

B—The United States or any of its agencies or instrumentalities

C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state

G—A real estate investment trust

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940

I—A common trust fund as defined in section 584(a)

J—A bank as defined in section 581

K—A broker

L—A trust exempt from tax under section 664 or described in section 4947(a)(1)

plus:

Note: You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, write NEW at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

Line 6

Enter your city, state, and ZIP code.

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.

If you are a single-member LLC that is disregarded as an entity separate from its owner, 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 *What Name and Number To Give the Requester*, later, 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 SSA 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. Go to www.irs.gov/Forms to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to www.irs.gov/OrderForms to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and 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 U.S. 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, 4, or 5 below indicates 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 line 1 must sign. Exempt payees, see *Exempt payee* code, earlier.

Signature requirements. Complete the certification as indicated in items 1 through 5 below.

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 made in settlement of payment card and third party network transactions, 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), ABLE accounts (under section 529A), 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.

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) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor ²
5. 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 ³
6. Sole proprietorship or disregarded entity owned by an individual	The owner ²
7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor ⁴

For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity ⁴
10. Corporation or LLC electing corporate status on Form 9932 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee

14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prior) that receives agricultural program payments	The public entity
15. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations 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*, earlier.

***Note:** The grantor also must provide a Form W-9 to trustee of trust.

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, 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 Pub. 5027, *Identity Theft Information for Taxpayers*.

Victims of identity theft who are experiencing economic harm or a systemic 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.

Do not respond to requests for personal 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 (TIGTA) at 1-800-368-4484. You can forward suspicious emails to the Federal Trade Commission at spam@ftc.gov or report them at www.ftc.gov/complaint. You can contact the FTC at www.ftc.gov/idtheft or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see www.IdentityTheft.gov and Pub. 5027.

Visit www.irs.gov/identitytheft to learn more about identity theft and how to reduce your risk.

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. commonwealths and 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.