

TOWNSHIP OF HOWELL

DEPARTMENT OF COMMUNITY DEVELOPMENT & LAND USE

DIVISION OF LAND USE AND PLANNING

4567 Route 9 North, 2nd Floor

Post Office Box 580

Howell, NJ 07731-0580

Phone: (732) 938-4500 x2300

Fax: (732) 414-3243

Web: www.twp.howell.nj.us

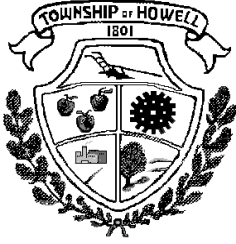
ZONING BOARD OF ADJUSTMENT

APPLICATION FORMS

CERTIFICATE OF NONCONFORMITY

DEPARTMENT OF COMMUNITY DEVELOPMENT

DIVISION OF LAND USE AND PLANNING



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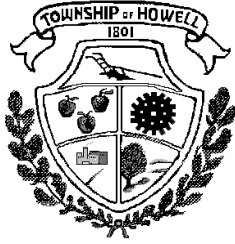
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CERTIFICATE OF NONCONFORMITY

INSTRUCTIONS AND GENERAL PROCEDURES

Welcome to the application packet for the Howell Township Zoning Board of Adjustment for a Certificate of Nonconformity. The following description provides a general overview of the Zoning Board, the reason for Zoning and the instructions for making an application to the Board.

CERTIFICATES OF NONCONFORMITY

When a municipality adopts a zoning ordinance or when an existing zoning ordinance is changed, inevitably there will be uses that are newly prohibited and structures that do not conform with the new bulk conditions – these are known as nonconforming uses and structures. The rules and procedures for dealing with nonconforming uses and structures derive from the principle that it is inequitable to strip away a person's lawfully asserted property rights retroactively. In recognition of this principle, the Municipal Land Use Law (MLUL) contains provisions designed to protect landowners from losing property rights that pre-date land use regulations. In that respect, a Zoning Board of Adjustment is authorized to consider whether a particular use or structure qualifies for the protection afforded to legitimate nonconforming uses and structures. The MLUL authorizes the administrative officer to issue a certificate when a party applies for it within one year from adoption of the ordinance making a use non-conforming. But an application beyond the one year time limit must be made to the Zoning Board of Adjustment.

Instructions on Applying to the Board of Adjustment

Applicants are encouraged to meet with the Township Land Use Officer prior to filling out any forms to ensure that a certificate is required for the existing use. Once the Land Use Officer has determined that the applicant must appear before the Zoning Board, the application process may begin. The applicant should familiarize themselves with Chapter 188 – Land Use of the Township Code, which is available on the website at www.twp.howell.nj.us. Based on the level of complexity of the existing use and the difficulty proving the use existed prior to the zone change, the applicant should consider hiring professionals to represent them and make their case to the Board. Every corporation or business entity shall be represented by an attorney licensed to practice in the State of New Jersey.

The application consists of various documents that must be completed and submitted in order for your application to proceed. The following items must be submitted:

- 1) **Certificate of Nonconformity Application** – Two (2) sheets that provide the Board with contact information for the applicant and owner and the consents required for the application review and approval. A detailed letter explaining why you are seeking a certificate of nonconformity should accompany your application.
- 2) **Application & Escrow Fees** – Application fees vary between residential and commercial certificates. Escrow fees are used by the Board Professionals to review the application and attend the meetings. All fees can be found in Chapter 139 – Fees of the Township Code. Each fee shall be submitted via cash or check made out to the Township of Howell.
- 3) **Statement of Corporate or Other Ownership** – This form is required for all applications and allows the Board to determine true ownership of the corporation, partnership or individual applying for the certificate.
- 4) **Certified List of Property Owners** – The MLUL requires that notice be served on all property owners within two hundred feet (200’) of the parcel that is the subject of the application. This notice alerts the neighbors that a certificate of nonconformity is being requested and assures them an opportunity to witness the presentation and support or object to the application. The applicant should request a certified list of property owners from the Township Tax Assessor by utilizing the sample request letter provided. Copy of this list must be submitted as part of the application package.
- 5) **Notice to Owners** - Once the application has been deemed administratively complete by the Board Secretary, reviewed by the Board Engineer and the application fee paid by the applicant, the Board Secretary will notify the applicant of the assigned hearing date. The applicant shall fill out the “Notice to Owners” as provided in the package and send a copy to all owners on the 200-ft property owner list via certified mail, return receipt requested, at least ten (10) days prior to the hearing. Copies of the notice and the certified receipts must be submitted to the Board Secretary at least three (3) days prior to the hearing or the application may be removed from the agenda.
- 6) **Public Notice** - The MLUL requires that an applicant provide a public notice which shall appear in a local newspaper designated by the Township. This notice alerts the public that a certificate of nonconformity is being requested and assures that anyone who wants the opportunity to witness the presentation and support or object to the application may do so. The public notice shall appear in the newspaper at least ten (10) days prior to the hearing. Copies of the public notice and an Affidavit of Publication must be submitted to the Board Secretary at least three (3) days prior to the hearing or the application may be removed from the agenda. Please contact the Board Secretary for a list of official newspapers designated by the Township. The requested notice must be sent to the newspaper a few days ahead of time to meet their internal deadline for publication.
- 7) **Affidavit of Proof of Service** – This form must be filled out, signed and notarized for all applications to the Board. The applicant should check off all parties that were served notices and swear to it to ensure compliance with the MLUL. The applicant should attach copies of all notices that were sent out.

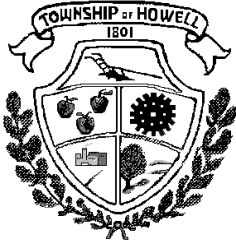
- 8) **Municipal Tax Status Request** – The applicant shall fill out the top portion of this form and submit it along with the entire package to the Board Secretary. The Board Secretary will endorse the request and give it to the Tax Collector for certification that all taxes are paid and up to date. Applications will not be heard by the Board if the taxes are not paid and up to date. Applicants should not contact the Tax Collector directly.
- 9) **Request for Taxpayer Identification (W-9 Form)** – All applicants must fill out the W-9 form in order to properly identify the entity/applicant with regard to the Internal Revenue Service (IRS). This will allow the Township to set up an escrow account on behalf of the applicant and properly hold funds in escrow for the review of the application.
- 10) **Proof of Existence** – The applicant is required to provide documentation that proves the use and/or structure was in existence prior to the zone change or adoption of an ordinance that made the property nonconforming. The burden of proof is on the applicant. We strongly suggest that the applicant provides tax bills, utility bills, manufacture dates, correspondence on letterhead, permits, property surveys and anything else that can be used to prove the facility existed prior to the change.
- 11) **Package Completeness** – In order for your application to be deemed preliminarily complete by the Board Secretary, all items listed above must be addressed.
 - a. Once the package is preliminarily complete, the Board Secretary will send everything to the Board Professionals for an initial review. The Board Professionals will send a review letter to the Board Secretary and applicant in preparation for the hearing.
 - b. When the hearing date has been assigned, the applicant shall notice all parties as listed above and provide copies of the notice, receipts, and affidavits at least three (3) days prior to the hearing. Failure to provide these documents may cause the application to be removed from the hearing agenda.
 - c. The application will be heard at the assigned hearing. The applicant should be prepared to provide testimony on their behalf in support of the application which should include exhibits, professionals, etc.

This is a general overview of the process to apply to the Howell Township Zoning Board of Adjustment for a Certificate of Nonconformity. This overview should not be considered all-inclusive and it is the responsibility of the applicant to follow all rules and regulations of the Board and the MLUL. If you have any questions or need additional information, please contact Ms. Eileen Rubano, Board Secretary, at extension 2342.

Keep in mind that we cannot offer you legal advice or information as to presenting the merits of your case. All applicants should consider seeking outside professional assistance in preparation of their case.

All applicants must provide five (5) copies of items #1 & #10 listed above and one (1) original of all remaining documents.

Thank you.



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CERTIFICATE OF NONCONFORMITY APPLICATION

DATE RECEIVED: _____ APPLICATION NO: _____

RECEIVED BY: _____ FEE AMOUNT PAID: _____

(Items above to be filled out by the Township)

Date Prepared: _____ (Please Print) Zone: _____

Block(s): _____ Lot(s): _____

Site Address: _____

Name of Owner(s): _____

Owner Address: _____

Phone #: _____ Email: _____

Name of Applicant: _____

Applicant Address: _____

Phone #: _____ Email: _____

Name of Professional Preparing Plan: _____ License #: _____
(If Applicable)

Name of Firm: _____

Firm Address: _____

Phone #: _____ Email: _____

Name of Attorney Representing Applicant: _____

Name of Firm: _____

Firm Address: _____

Phone #: _____ Email: _____

1. Brief Description of Property & Use

2. Consent for Site Review

- a. The applicant and owner realize that as part of the Zoning Board of Adjustment review of its application, that the Board may determine it necessary or advisable to visit the subject premises for the purposes of performing a site inspection and review. The applicant and owner do hereby give permission to any member of the Township of Howell’s Zoning Board of Adjustment, Environmental Commission and Monmouth County Board of Health as well as any other Township employee or officer to enter the subject premises for the purpose of performing a site inspection and review.

_____ _____ _____ _____
Owner Initials Date Applicant Initials Date

3. Escrow Agreement

- a. The ordinances of the Township of Howell require the Applicant to pay certain sums into an escrow account for review of said application for development and for the Owner of said property to agree to the charges against same or become a lien on its property.
- b. The Applicant shall submit an escrow payment to the Township of Howell in the amount of \$_____. to be held by the Township in an interest bearing account pursuant to N.J.S.A. 40:55D-53.1.
- c. The Township has the right to withdraw funds from said escrow account for payment of all invoices submitted by the professionals reviewing the application on behalf of the Township pursuant to N.J.S.A. 40:55D-53.2.
- d. If the escrow account is reduced to 25% of its original amount or if additional payments are deemed necessary by the Zoning Board of Adjustment / Township, the Applicant shall be notified of such and agrees to make an additional payment within twenty-one (21) days of receipt of request pursuant to Chapter 188, Section 168 - Escrow Funds for Professional Services of the Township Code.
- e. Upon submission of revised plans, applicants shall pay an additional 20% of the original escrow amount pursuant to Chapter 139, Section 41 – Escrow Amounts for Professional Services of the Township Code.

_____ _____ _____ _____
Owner Initials Date Applicant Initials Date

4. Final Certification

Owner

Applicant

Name: _____

Address: _____

Signature: _____

Notary Public

Attorney Representing Applicant

Name: _____

Address: _____

Signature: _____

Stamp:

Seal:

STATEMENT OF CORPORATE OR OTHER OWNERSHIP

1. Please indicate if the applicant is a(an):

a. Individual _____

b. Corporation _____

c. Partnership _____

2. If the applicant is a Corporation or a Partnership, the following shall be provided:

a. The names and addresses of all stockholders owning 10% or more of its stock of any class;

b. The names and addresses of all individual partners who own 10% or greater interest therein.

3. If one or more such stockholders or partners is itself a corporation or partnership, the stockholders holding 10% or more of that corporations stock, or the individual partners owning 10% or greater interest in that partnership, as the case may be, shall also be listed.

Name: _____

Name: _____

Address: _____

Address: _____

Percentage Ownership: _____

Percentage Ownership: _____

Signature: _____

Signature: _____

Date: _____

Date: _____

Name: _____

Name: _____

Address: _____

Address: _____

Percentage Ownership: _____

Percentage Ownership: _____

Signature: _____

Signature: _____

Date: _____

Date: _____

Date: _____

Township of Howell
4567 Route 9 North, 2nd Floor
P.O. Box 580
Howell, New Jersey 07731

Attn: Gregory T. Hutchinson, C.T.A., C.P.E., Tax Assessor

**Re: Certified List of Property Owners
Howell Township Development Application**

Dear Mr. Hutchinson:

I hereby request a certified list of property owners within two-hundred (200') feet of the property listed below:

Block(s): _____ Lot(s): _____

I have enclosed my check in the amount of \$10.00 which is the fee for this certification.

Should you have any questions, I can be reached at _____.

Thank you.

Very truly yours,

Name: _____

Address: _____

Signature: _____

HOWELL TOWNSHIP ZONING BOARD OF ADJUSTMENT

NOTICE TO OWNERS

TO: _____
(Owner and address of property located within 200 feet of the tract in question)

PLEASE TAKE NOTICE:

That the undersigned has filed an application for a certificate of nonconformity with the Zoning Board of Adjustment of the Township of Howell for a pre-existing nonconforming use / structure and to prove the legality of same. The applicant is proposing to continue the following nonconformity:

on his premises located at: _____,
(physical address of the property)

and designated as Lot(s): _____ Block(s): _____ in the _____ Zone on the Township Tax Maps, and this notice is sent to you as an owner of property within two hundred (200') feet of the applicant's property.

The Zoning Board of Adjustment has assigned Application Number: _____ and a public hearing has been ordered for:

_____ at 7:30 p.m.,
(Month) (Day) (Year)

in the Main Meeting Room of the Howell Township Municipal Building located at 4567 Route 9 North, 2nd Floor, Howell, New Jersey, 07731. When the case is called, you may appear either in person, or by agent or attorney, and present any objections which you may have to the granting of the certificate of nonconformity.

All documents relating to the to this application that are on file may be reviewed by the public in the office of the Board Secretary at the Department of Community Development located in the Municipal Building at 4567 Route 9 North, 2nd Floor, Howell, New Jersey.

This notice is sent to you by the applicant, by the order of the Zoning Board of Adjustment.

Respectfully,

(Name of Applicant) (Signature of Applicant) (Date)

HOWELL TOWNSHIP ZONING BOARD OF ADJUSTMENT

PUBLIC NOTICE

TAKE NOTICE that a public hearing will be held on the _____ day of _____, 20____, at 7:30 p.m. in the Main Meeting Room of the Howell Township Municipal Building located at 4567 Route 9 North, 2nd Floor, Howell, New Jersey, 07731, for application number _____ of the undersigned for a certificate of nonconformity so as to permit the applicant to:

on his premises located at: _____,
(physical address of the property)

and designated as Lot(s): _____ Block(s): _____ in the _____ Zone on the Township Tax Maps. When the case is called, any interested party may appear either in person, or by agent or attorney, and present any objections which you may have to the granting of the certificate of nonconformity.

All documents relating to the to this application that are on file may be reviewed by the public in the office of the Board Secretary at the Department of Community Development located in the Municipal Building at 4567 Route 9 North, 2nd Floor, Howell, New Jersey.

(Name of Applicant)

(Date)

HOWELL TOWNSHIP ZONING BOARD OF ADJUSTMENT

AFFIDAVIT OF PROOF OF SERVICE

State of New Jersey :
: ss
County of Monmouth :

_____ of full age, being duly sworn according to law, on his oath deposes and says that he resides at:

and that on: _____ ,
(Month) (Day) (Year)

at least ten (10) days prior to the hearing date, gave personal notice by Certified Mail / Return Receipt Requested, to all property owners within 200 feet of the property that is subject of the hearing, as set forth on the attached Certified List of Property Owners provided by the Howell Township Tax Assessor. He further deposes that notices were served to the following:

- 1. The Clerk of the municipality of _____.
- 2. The Monmouth County Planning Board.
- 3. The Director of the Division of State and Regional Planning.
- 4. The New Jersey Department of Transportation.
- 5. The Clerk of Adjoining Municipalities.

The following documents are attached:

- 1. Copy of the Public Notice & Affidavit of Publication
- 2. The white certified mail receipts stamped by the Post Office.
- 3. The green return receipts.
- 4. Any envelopes returned undeliverable.

(Signature of Applicant) (Date)

Sworn and subscribed to
before me this _____
day of _____, 20_____.

(Signature of Notary)

HOWELL TOWNSHIP ZONING BOARD OF ADJUSTMENT

MUNICIPAL TAX STATUS REQUEST

Note: Applicant shall fill out the information listed below on the top portion of this form only. The form shall be submitted to the Board Secretary along with the entire completed application package. The Board Secretary must endorse the request prior to the Tax Collector researching the request.

Date Prepared: _____ Zone: _____

Block(s): _____ Lot(s): _____ Qualifier: _____

Site Address: _____

APPLICANT

OWNER

Name: _____

Name: _____

Address: _____

Address: _____

Signature: _____

Signature: _____

(Information listed below to be filled out by the Board Secretary)

Requesting Department: _____ Date Requested: _____

Department Contact: _____ Application #: _____

(Information listed below to be filled out by the Tax Collector)

	<u>Taxes Paid</u>	<u>Taxes Delinquent</u>
Current Year Taxes	_____	_____
Prior Year Taxes	_____	_____
Township Tax Lien	No _____	Yes _____

I certify that the above information is a true statement pertaining to the status of the taxes on the above listed property. The Collector is not responsible for assessments not yet received from the Tax Assessors Office.

Respectfully,

(Name of Tax Collector)

(Signature of Tax Collector)

(Date)

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)	
	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"/> Other (see instructions) ▶ _____	
	<input type="checkbox"/> Exempt payee	
	Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
City, state, and ZIP code		
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.

Social security number									

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

Employer identification number									

Part II Certification

Under penalties of perjury, I certify that:

1. 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
2. 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
3. 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:

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.

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

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, 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.

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) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee ¹ 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.

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.

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.