

BOROUGH OF WOODBINE
PLANNING/ZONING BOARD
APPLICATION PACKAGE

INSTRUCTIONS

FOR

APPLICANT

BOROUGH OF WOODBINE

INSTRUCTIONS FOR APPLICANT/APELLANT

NOTE: Please read these instructions completely before proceeding with the application. These instructions are for the purpose of facilitating an application with the Planning/Zoning Board only, and are not intended to be a statement of the applicable legal requirements. The applicant is fully responsible for the filing and presentation of the application and the compliance with all legal requirements. In view of the numerous legal requirements pertaining to a zoning application, it is recommended that the applicant consult with an attorney, although representation by an attorney is not mandatory unless the applicant is a corporation or LLC.

1. Initial application should be made to the Construction Official of the Borough of Woodbine for a permit. If the permit is refused, a permit refusal form should be obtained stating the reasons for the refusal.
2. Contact the Secretary of the Borough of Woodbine Planning/Zoning Board and obtain from the Secretary the forms necessary for the filing of the Application, the date, time and place of the next scheduled hearing, and the amount of the required Application fee.
3. Complete the Application form(s) and answer all questions in as much detail as possible. Please note that **12 copies** of the Application together with **12 copies** of a Survey and/or the Development Plans will be required. The plans must be current and prepared by a licensed professional. They must show, at a minimum, the existing improvements, the proposed development, set backs, lot area, etc. The Survey should be presented to the Building Inspector initially when the application for a permit is made.
4. Obtain from the Tax Assessor of the Borough of Woodbine a written, certified list of the names and addresses of owners of properties within 200 feet of the subject property.
5. File **12 copies** of the required Application(s) (Form # 1) together with required attachments with the Secretary of the Planning Board at least 21 days prior to the date of the hearing and submit the required Zoning Board application fee payable to the "Borough of Woodbine" noting the Lot and Block number on the check or money order.
6. Complete the "Notice of Appeal or Application for Development" (Form # 2) if required and personally serve upon the owners of property within 200 feet and obtain a written receipt, or mail to them by certified mail, return receipt requested, at least ten (10) days before the scheduled hearing date.

7. Arrange for service of the **"Notice of Appeal or Application for Development"** (Form # 2) upon all other parties if required by law, and on the County Planning Board, adjoining municipalities of the State of New Jersey, if applicable.
8. Arrange for publication of the **"Notice of Appeal or Application for Development"** (Form # 2) in the official newspaper of the Borough of Woodbine, Planning/Zoning Board, which is the Atlantic City Press, at least ten (10) days before the scheduled hearing date, and obtain an affidavit of publication from the newspaper. (The Press requires submission five (5) days in advance of publication date).
9. Complete the Affidavit of Service and Publication Form (Form # 3). This must be signed before a Notary Public.
10. File the Affidavit of Service and Publication Form including certified receipts and return receipts from the Post Office prior to the hearing date to the Board Secretary.
11. You must appear at the hearing and present your case before the Board of Adjustment. You may be represented by an attorney, and may have experts or other witnesses appear on your behalf. Owners of properties within 200 feet or other interested persons may appear to testify in favor of the application or against it, and you may cross-examine such persons. In the event of an adverse decision of the Board, you may appeal the decision to the Superior Court, and in such case the appeal may be limited to a verbatim record made before the Board of Adjustment and re-application may not be permitted.
12. Following the hearing, the applicant must publish the decision of the Planning/Zoning Board within ten (10) days of its decision.

**PLANNING/ZONING BOARD
BOROUGH OF WOODBINE
CAPE MAY COUNTY NEW JERSEY**

PLANNING/ZONING BOARD

APPLICATION

Borough of Woodbine

PLANNING/ZONING BOARD

Municipal Services Building
501 Washington Avenue
Woodbine, NJ 08270
(609) 861-2153 - Fax (609) 861-2529

William Pikolycky
Mayor

Montserrat Gallardo
Secretary

APPLICATION (Form #1)

1. **Applicant's Name:** _____
Address: _____
Phone No. (____) _____ Email Address _____

2. **Owner's Name:** _____
Address: _____
Phone No. (____) _____ Email Address _____

3. **Type of Application (check all that apply)**

<input type="checkbox"/> Informal Consultation	Number of Lots _____
<input type="checkbox"/> Minor Subdivision	Number of Lots _____
<input type="checkbox"/> Sketch Plat	Number of Lots _____
<input type="checkbox"/> Major Subdivision – Preliminary	Number of Lots _____
<input type="checkbox"/> Major Subdivision – Final	Number of Lots _____
<input type="checkbox"/> Site Plan Waiver	
<input type="checkbox"/> Minor Site Plan	
<input type="checkbox"/> Major Site Plan – Preliminary	
<input type="checkbox"/> Major Site Plan – Final	
<input type="checkbox"/> Conditional Use	
<input type="checkbox"/> Variance Request: (List all variances required)	

4. **Does this constitute a:** New Application _____
Revision _____
Resubmission _____

5. **Name and location of Development:**

Name: _____
Street: _____ Block: _____
Lot(s): _____ Tax Sheet No. _____

6. **Present Use of Site:** _____
Proposed Use: _____

FOR BOROUGH USE ONLY

_____ PLANNING _____ ZONING

APPLICATION (Form #1) Continued

7. **Building Area** in square feet (ground floor) _____
Building Area in square feet (total) _____

8. **Zoning District** _____
Lot Area _____ Lot Frontage _____
Lot Width _____ Lot Depth _____

9. **The property is serviced by:** on-site _____ or off-site _____ sewer.

10. **Engineer/Surveyor** _____
Address _____
Phone No. (____) _____ Email Address _____

11. **Attorney** _____
Address _____
Phone No. (____) _____ Email Address _____

12. The following certification of the Borough of Woodbine's Tax Collector is required before this application is deemed complete.

I hereby certify that no taxes and/or assessments for local improvements are due or delinquent on the property which is the subject this application

Signature of Tax Collector _____ Date _____

(Print or Type Tax Collector's Name)

Signature of Applicant _____ Date _____

(Print or Type Applicant's Name)

FOR BOROUGH USE ONLY

Date Application Received _____ Date Application Complete _____

Received by: _____ Application No.: _____

NOTICE OF APPLICATION

FORM # 2

BOROUGH OF WOODBINE

NOTICE OF APPEAL OR APPLICATION FOR DEVELOPMENT

PLEASE TAKE NOTICE that a hearing will be held before the Borough of Woodbine, Zoning Board of Adjustment, on the _____ Day of, 20____, at _____ PM to consider an Appeal or Application for Development regarding the property known as:

Street Address: _____

Lot and Block: _____

in the Borough of Woodbine, wherein the Appellant or Applicant is seeking: (Describe in Detail)

The hearing will be held in the Meeting Room of the Municipal Building, Washington and DeHirsch in the Borough of Woodbine, Cape May County, New Jersey.

Maps and documents relating to said matter, if any, will be available for public inspection in the Office of the Secretary of the Borough of Woodbine Planning/Zoning Board at the Municipal Building, Washington and DeHirsch, Borough of Woodbine, Cape May County, New Jersey at least ten (10) days prior to the hearing date, during normal business hours.

This Notice is given pursuant to N.J.S.A. 40:55D-11 et seq.

Any person affected by this Appeal or Application shall have the opportunity to be heard at the public hearing.

DATED: _____

Applicant/Appellant

5. Other service or public notice was made as follows:

6. Attached hereto and made a part hereof are personal acknowledgments and/or return receipts evidencing service.

7. On _____, I caused a copy of the Notice of Appeal or Application for Development to be published in the official newspaper of the Borough of Woodbine, Planning/Zoning Board. Attached hereto and made a part hereof is an Affidavit or Publication by the official newspaper.

Applicant/Appellant

Sworn to and subscribed
before me this day
of ,20

(Notary Public)

FEE SCHEDULE

**BOROUGH OF WOODBINE
COUNTY OF CAPE MAY**

ORDINANCE NO. 550-2015

**AN ORDINANCE AMENDING THE REVISED GENERAL ORDINANCES OF THE
BOROUGH OF WOODBINE, CHAPTER XXV, ENTITLED 'DEVELOPMENT FEES'
TO PROVIDE FOR ADMINISTRATIVE FEES AND ESCROW FEES FOR ZONING
AND PLANNING IN THE BOROUGH OF WOODBINE**

WHEREAS, the Council of the Borough of Woodbine has received Resolution No. 5-12-14 from the Borough of Woodbine Planning/Zoning Board recommending that Chapter XXV of the Borough Code be amended so as to increase the administrative and zoning fees contained therein; and

WHEREAS, the Council has determined that the aforesaid fee and escrow increases are necessary to cover the Borough's administrative costs as well as the fees charged by the Planning/Zoning Board's consulting professionals;

NOW, THEREFORE BE IT, ORDAINED that Chapter XXV, Section 2 ("Schedule Fees") is hereby amended as follows:

25-2 SCHEDULE OF FEES AND ESCROW DEPOSITS

25-2.1 Informal Review.

Application Fee	Escrow Fee
<u>\$275.00</u>	\$300.00

25-2.2 Minor Subdivisions and Sketch Plats.

	Application Fee	Escrow Fee
1. Minor Subdivision	<u>\$350.00</u>	\$1,000.00
2. Resubmission	\$ 50.00	\$ 250.00

25-2.3 Major Subdivision Application and Escrow Fees.

a. Preliminary Plat: Application Fee

\$600.00

1. Escrow Fee. In addition to and separate from the above listed application fee, the applicant shall pay the minimum fee of \$1,500.00 + \$100.00 for each newly described or created lot. The applicant shall be required to pay all of the actual costs incurred by the Board with regard to this application. An additional bill for increased escrow funds will be provided, if necessary.
2. Inspection Escrow Fee. In addition to and separate from the foregoing escrow fee, the applicant shall pay into escrow with the Borough a sum of money, exclusive of all prior deposits and fees, equaling five (5%) percent of the cost of all improvements as established by the Board Engineer.

b. Final Plat: Application Fee Escrow Fee

\$450.00

\$1,000.00

25-2.4 Site Plan Application and Escrow Fees.

a. Preliminary Site Plan: Application Fee Escrow Fee

1. Minor Site Plan **\$550.00** \$1,800.00

2. Major Site Plan **\$500.00** \$1,800.00

b. Final Site Plan:

1. Application Fee **\$400.00**

2. Escrow Deposit. In addition to and separate from the foregoing application fee, the applicant for a final site plan review shall deposit into escrow with the Borough a sum of money to cover all costs incurred by the Board in review of the application, the amount of \$1,000.00.
3. Inspection Escrow Fee. In addition to and separate from the foregoing escrow fee, the applicant shall pay into escrow with the Borough a sum of money, exclusive of all prior deposits and fees, equaling five (5%) percent of the cost of all improvements as established by the Board Engineer.

25-2.5 Conditional Use Permits.

- a. Application Fee: \$400.00
- b. Escrow Deposit. The actual costs incurred by the Board in review of the Conditional Use Permit application and any escrow deposits required by this Ordinance (site plan, etc.) with a minimum escrow of \$1,000.00 required.

25-2.6 Variance Application Fees and Escrow Fees (Per Lot).

	Application Fee	Escrow Fee
a. Use "D" Variances	<u>\$400.00</u>	\$850.00
b. All "C" Variances	<u>\$375.00</u>	
c. Appeals/Request for Interpretations	<u>\$300.00</u>	\$600.00

25-2.7 Resubmission of Subsection 25-2.6a. through c.

One-half (1/2) of the amount of the original administrative fee, plus one hundred (100%) percent of the actual costs incurred for review by the Board and all required escrow deposits. (Ord. No. 510-2009 § VII)

25-2.8 Engineering Costs; Inspections Costs; Attorney Review Costs; and Other Professional Review Costs.

- a. Review Costs. The applicant shall be responsible for payment of all actual costs incurred by the Planning/Zoning Board as submitted to it by the Board Engineer or Board Planner, the Board Attorney or any other professional retained by the Board.

25-2.9 Transcripts of Proceedings and Duplication of Documents.

- a. Duplication of transcripts, recordings, mailings, etc. \$0.50 per page plus the actual cost of transcription of the testimony if transcripts are requested.

25-2.10 Special Meetings Requested by Applicant.

- a. Application Fee: \$550.00
- b. Escrow Fee: Actual costs incurred by the Board, with a minimum fee of \$1,500.00. The Applicant shall be responsible for payment of all actual costs

incurred by the Planning/Zoning Board as submitted to it by the Board engineer, Board Planner, the Board Attorney or any other professional retained by the Board.

25-2.11 Pinelands Local Review. (Review fee for streamlined local review of permits are requested and issued).

- a. Application Fee \$100.00
- b. Escrow Fee \$600.00 plus additional actual costs incurred by the Borough in the review process, to be billed, if necessary.

25-2.12 Zoning Permit Fees. (Paid to Zoning Officer at the time zoning permits are requested and issued).

- a. Zoning Permit Fee.
 - 1. Permit Fee \$50.00
- b. Resubmission Fee.
 - 1. Permit Fee \$40.00

25-2.13 Tax Map Maintenance Fees. Prior to final approval, an applicant for the below listed applications shall pay a Tax Map Maintenance Fee to the Borough of Woodbine for each newly described lot, each newly created lot, revised right-of-way, easement to be created or altered, lot consolidation, or street vacation.

- | | |
|--|---|
| <u>1. Minor subdivision</u> | <u>\$100 per lot</u> |
| <u>2. Major subdivision</u> | <u>\$100 per lot</u> |
| <u>3. Minor Site Plan</u> | <u>\$100.00 per easement or revised right-of-way</u> |
| <u>4. Major Site Plan</u> | <u>\$100.00 per easement or revised right-of-way</u> |
| <u>5. Easement to be created or altered</u> | <u>\$100.00 per effected lot</u> |
| <u>6. Lot Consolidation</u> | <u>\$100.00 per altered lot</u> |
| <u>7. Street Vacation</u> | <u>\$100.00 per altered lot</u> |

SECTION 2

All ordinances inconsistent with this ordinance are hereby repealed to the extent of such inconsistency.

SECTION 3

Should any provision of this ordinance be deemed invalid for any reason that invalidity shall not affect the remaining provisions of the ordinance, and the provisions and sections of the ordinance are hereby declared to be severable with respect to their validity.

SECTION 4

After introduction and passage upon first reading, this ordinance shall be referred to the Planning Board of the Borough of Woodbine for review and comment in accordance with the Municipal Land Use Law.

SECTION 5

This ordinance shall take effect twenty (20) days after final passage, according to law.


WILLIAM PIKOLYCKY, MAYOR

ATTEST:

LISA GARRISON, CLERK

INTRODUCED: JANUARY 15, 2015

ADOPTED: FEBRUARY 5, 2015

MEETING DATES

AND

SUBMISSION DEADLINES

ANNUAL MEETING NOTICE
BOROUGH OF WOODBINE
COUNTY OF CAPE MAY

PLANNING BOARD & ZONING BOARD OF ADJUSTMENTS

In compliance with Chapter 231 of the Laws of the State of New Jersey 1975, the following constitutes a schedule of application filing deadlines and meetings of the Borough of Woodbine Planning Board and Zoning Board of Adjustments for the year 2015.

APPLICATION DEADLINES*

PLANNING/ZONING BOARD MEETINGS

Wednesday, December 24, 2014	Wednesday, January 14, 2015
Wednesday, January 21, 2015	Wednesday, February 11, 2015
Wednesday, February 18, 2015	Wednesday, March 11, 2015
Wednesday, March 18, 2015	Wednesday, April 8, 2015
Wednesday, April 22, 2015	Wednesday, May 13, 2015
Wednesday, May 20, 2015	Wednesday, June 10, 2015
Wednesday, June 17, 2015	Wednesday, July 8, 2015
Wednesday, July 22, 2015	Wednesday, August 12, 2015
Wednesday, August 19, 2015	Wednesday, September 9, 2015
Wednesday, September 23, 2015	Wednesday, October 14, 2015
Wednesday, October 21, 2015	Thursday, November 12, 2015
Wednesday, November 18, 2015	Wednesday, December 9, 2015
Wednesday, December 23, 2015	Wednesday, January 13, 2016

*All Applications and Plans must be received before 4:00 PM on the Wednesday, 21 days prior to the Planning and Zoning Board Meeting.

*All above said meetings will be held in the Main Meeting Room of the Municipal Building, 501 Washington Avenue, Woodbine, New Jersey, at 7:00 PM. Workshops will be held at 6:00 PM and /or 6:30 PM.

*The within Notice has been posted, and will remain posted throughout the year on the Municipal Bulletin Board, Municipal Building, 501 Washington Avenue, Woodbine, New Jersey; and a copy of same has been filed with the Municipal Clerk.

Monserrate Gallardo, Board Secretary

BOROUGH OF WOODBINE
501 WASHINGTON AVENUE
Woodbine, New Jersey 08270

Date: _____

In compliance with the provisions of the Municipal Land Use Law, P.L. 1975, Chapter 291, I hereby request a Certified List of names and addresses of property owners, within a 200' radius of:

Block: _____ Lot: _____

Location of Property: _____

Situated in the Borough of Woodbine, County of Cape May.

Enclosed is a fee of \$10.00 for each lot requested, payable to the Borough of Woodbine.

OWNER OF RECORD

Name: _____

Address: _____

Phone: _____

APPLICANT

Name: _____

Address: _____

Phone: _____

Please check the appropriate application:

Site Plan Application _____

Subdivision Application _____

Variance Application _____

Borough of Woodbine

PLANNING/ZONING BOARD

*Municipal Services Building
501 Washington Avenue
Woodbine, NJ 08270
(609) 861-2153 - Fax (609) 861-2529*

*William Pikolycky
Mayor*

*Monserate Gallardo
Secretary*

Escrow Fund Acknowledgement

Date: _____

Application No.: _____

Applicant's Name: _____

Name and location of Development:

Name: _____

Street: _____ Block: _____

Lot(s): _____ Tax Sheet No. _____

I hereby acknowledge that the escrow funds that I have deposited in conjunction with my Planning/Zoning Board application are to be used for services and reviews by Borough professionals. I understand that additional funds may be required to be deposited when the original amount is depleted by sixty (60%) and the development application is still in progress.

I further understand that escrow amounts not actually used shall be refunded to me upon my request and upon recommendation of the Planning/Zoning Board and the Borough Engineer, and that if I fail to request said unused escrow funds for a period of two (2) years, from the date of written certification by the Borough Engineer, that all site work for my development project has been completed, said funds shall be rendered non-refundable.

Also, pursuant to the Municipal Land Use Law, the Borough will not pay me any interest on the escrow account funds which does not exceed one hundred (\$100.00) dollars per year. If the interest exceeds one hundred (\$100.00) dollars per year, the Borough will retain, for administrative purposes, thirty-three and one-third (33 $\frac{1}{3}$) percent of the interest amount.

Signature of Applicant

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) ▶ _____	Exemptions (see instructions): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____
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.

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

Social security number									
				-			-		
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), and
4. 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 on page 3.

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.

Future developments. The IRS has created a page on IRS.gov for information about Form W-9, at www.irs.gov/w9. Information about any future developments affecting Form W-9 (such as legislation enacted after we release it) will be posted on that page.

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, payments made to you in settlement of payment card and third party network transactions, 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, and

4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct.

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

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, 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 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 *Exempt payee code* on page 3 and the separate instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships* on page 1.

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* on page 3 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 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. 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 Regulation section 301.7701-2(c)(2)(iii). 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 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 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, 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.

Note. Check the appropriate box for the U.S. 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 U.S. federal tax classification in the space provided. If you are an LLC that is treated as a partnership for U.S. 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, as appropriate. 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 U.S. 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 U.S. 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.

Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the *Exemptions* box, any code(s) that may apply to you. See *Exempt payee code* and *Exemption from FATCA reporting code* on page 3.

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

Note. If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

The following codes identify payees that 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
- 5—A corporation
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States
- 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 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 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, 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—An organization exempt from tax under section 501(a) 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 possession of the United States, 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 Reg. 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 Reg. 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)

M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

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, 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 items 1, 4, or 5 below 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 code* earlier.

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

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 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), 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 ³ 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 ³
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. 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.