Mantua Township Municipal Land Use Board
Rules and Regulations

To the Applicant:

1. Meetings are held on the 3rd Tuesday of each month at 7:00 p.m.

2. You are required to bring your completed application to the Land Use Office or Clerk's Office before the deadline or by the deadline, which is typically twenty-eight (28) days prior to the regularly scheduled monthly meeting. The deadlines are in your package.

3. A completed application consists of the following:

   - An original ***notarized*** **application** form and seventeen (17) copies of same (Zoning Apps). An original application form and Twenty (20) copies if Site or Subdivision Plan.
   - Fees for the application and escrow (a Fee Schedule is attached). **These fees are a deposit only. Additional fees may apply and are the applicant's responsibility.** Separate checks for application fee and escrow fees are required.
   - Seventeen (17) copies of a sketch or survey of the property. Twenty (20) copies of plans if Site or Subdivision Plan **(5 full size sets and 15 sets 11"x17").**
   - A certified list of tax owners ($10.00 fee)
   - A ***notarized*** affidavit of notice served on the neighbors within two hundred feet.
   - A copy of the notice sent to the neighbors.
   - A copy of this page signed by the applicant.
   - A copy of the letter from the tax collector regarding property taxes

   If you must mail the notices, they must be by certified mail (return receipt requested) and you must return the green cards at or before the meeting to the Coordinator. If you personally deliver the notices, you must list the neighbors' names and addresses on the affidavit and have them sign their name.

4. It is your responsibility to make certain that the notice in the newspaper is printed no later than ten (10) days before the meeting. It is also your responsibility to bring the proof-of-publication of the notice in the newspaper to the meeting or to the Coordinator before the meeting. (The newspaper will send this to you).

5. If you are submitting an application for use variance, which will require a subdivision or site plan, you must obtain additional forms from the Land Use Office. You must also state in your notice for the use variance that you will be applying for a site plan and/or subdivision.

6. All professional reviews incurred in connection with the review of this application are to be paid for by the applicant. **We are not able to give an estimation of fees at this time**. However, in order for this application to be heard, you must sign the certification below.

I hereby certify that I shall be responsible for all professional fees incurred in connection with the review of this application.

_____ _____

Date Signature of Applicant

You must attend the meeting or your application will not be considered. Please be prepared to present the appropriate evidence in connection with your application.

Mantua Township Land Use Board
Minor Site Plan/Subdivision Applications

Meetings are 3rd Tuesday of every month
7:00 p.m. in the Municipal Building

- **Deadlines for the Land Use Board Meetings are attached to this packet.**
- **20 copies of the application and plans (5 full size sets and 15 sets 11"x17") must be submitted to the Land Use Office.**
- **The first Tuesday of every month there will be a subcommittee meeting at the Municipal Building at 9:30 a.m. Additional fees apply.**
- **Applicants should contact the Land Use office to request to be placed on the Subcommittee Agenda if necessary.**

TOWNSHIP OF MANTUA
CHECKLIST OF MINOR SUB-DIVISIONS AND SITE PLANS

APPLICABILITY – See Site Plan, Subdivision definitions in Section 230-7 of the Mantua Code

CRITERIA: Section 230-82, Mantua Code (Land Development and Use)

Section 230-82,B, (3), (a) = Key Map
_____ To Scale of 1 inch = 2,000 feet or less

Section 230-82,B, (3), (b) = Title Block
_____ Names of Project, (Mantua) Township, (Gloucester) County
_____ Name, address of subdivider or developer
_____ Name, address of owner(s) of record
_____ Plan scale (1 inch equals 100 feet, or less)
_____ Date of original preparation, subsequent revisions.

Section 230-82,B, (3), (c)
_____ Acreage figures of entire tract and individual existing and/or proposed lots
_____ North Arrow

Section 230-82,B,(3), (d) = Approval signatures
_____ Chairman of the Land Use Board
_____ Secretary of the Land Use Board

Section 230-82,B, (3), (e)
_____ Block and lot numbers of tract (per Township Tax map)

Section 230-82B, (3), (f)
_____ Subdivision or development boundary line (heavy solid)

Section 230-82B,3 (g) = Location existing and proposed (if any)
_____ Property lines, including bearings and distances.
_____ Streets
_____ Buildings, including dimensions, status (to be retained or removed).
_____ Parking spaces, loading areas, driveways.
_____ Railroads
_____ Bridges
_____ Drain pipes, culverts
_____ Natural features (e.g. wetlands, watercourses, treed areas (both within tract and within 200 feet of tract boundary.

Section 230-82,B, (3), (h)
_____ Location(s), width(s) of existing/proposed utility easements

Setion 230-82,B, (3), (i) = Zoning Data
_____ Zoning district(s) affecting the tract.
_____Area and yard requirements of zoning districts.

Section 230-82,B, (3), (j)
_____ Proposed buffer, landscaped areas

Section 230-82B, (3), (k)
_____ Floodways (100 year)
_____ Flood fringe areas (100 year)

Section 230-82B, (3), (l) = Topography
_____ Contours at two foot intervals, referenced to USGS data

Section 230-82B, (3), (m)
_____ Marshes, ponds and lands subject to flooding within the tract and within 100 feet of the tract.

Section 230-82B, (3) (n) = (Minor Subdivisions Only)
_____ Names of all adjacent property owners (per Township Tax Assessor).

Section 230-82B, (3) (o) = (Minor Subdivisions Only)
_____ Statement whether lots are or are not served by sanitary sewer.
_____ For lot(s) not served by sanitary sewer, certification by a licensed professional engineer that lot(s) can accommodate septic system(s)
_____ Copies of written reviews/reports by the Gloucester County Board of Health (for septic system(s).
_____ Locations of test borings and results, certified by licensed professional engineer (for septic systems).

Section 230-82B, (3) (r)
_____ For tracts involving corner lots, delineations of site triangle easements.

Section 230-82,B, (3), (s) = Deed Descriptions, including
_____ Metes and bounds
_____ Covenants
_____ Restrictions
_____ Roadway dedications
_____ Site triangle dedications

TOWNSHIP OF MANTUA

Gloucester County, New Jersey

401 MAIN STREET
MANTUA, NJ 08051
(856) 468-1500
Fax (856) 464-1022

To: Mantua Township Land Use Board

From: Alice Kellmyer, Tax Collector

Subject: Property Tax

At this time the taxes on the following are as follows:

Block_____ **Lot**_____

Owner_____

Location_____

Paid to Date_____

Balance Due_____

TOWNSHIP OF MANTUA

Land Use Board
Gloucester County, New Jersey

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401 MAIN STREET
MANTUA, NJ 08051
(856) 468-1500 Ext. 135 Fax (856) 468-3671
www.mantuatownship.com

200 FOOT CERTIFIED LIST REQUEST

Date:_____

Name:_____

Address:_____

_____

Block:_____ Lot:_____ Qualification:_____

Phone Number:_____

_____

Use Variance:_____

_____

Other:_____

_____

_____

_____

Signature:_____

Affidavit of Notice

STATE OF NEW JERSEY
COUNTY OF GLOUCESTER } **ss.**

_____, being duly sworn according to law upon his oath, does hereby depose and say:

1. I am the applicant for a variance or special exception before the Mantua Township Planning Board.

2. At least 10 days prior to the hearing, I gave personal notice to all owners of property situated within or without the Township of Mantua, as shown by the most recent tax lists of this Township, whose property or properties as shown by said lists are located within 200 feet of the property for which I make this application.

3. As to owners living within the Township, the notice was given by either handing a copy hereof to said owner personally or by leaving copy thereof at his usual place of abode.

4. As to owners living outside the Township, the notice was given either personally, as above, or by sending written notice thereof by certified mail to the last known address of the owner or owners as shown by the most recent tax lists.

5. Following are the names and addresses of all owners of property who were served personally:

6. Following are the names and addresses of all owners of property who were served by certified mail (for which the return receipts are attached hereto and made a part hereof):

Sworn to and subscribed before me this

_____ **day of** _____ **, 2** ____

_____

_____

(Signature of Applicant)

NOTICE OF HEARING

A public hearing will held by the Mantua Township Land Use Board

on _____at 7:00 pm in the Mantua Township Municipal

Building 401 Main Street, Mantua NJ 08051

The subject of this hearing will be to consider an application for a _____

_____

_____

_____

and any other variances, waivers or approvals deemed necessary by the Land Use Board.

For the following purpose:

_____

_____

_____

_____

by the undersigned appellant_____
on Plate#_____Block#_____Lot#_____on the Tax Map
of Mantua Township located at _____.

You are advised of this hearing because you are owner of property within 200 feet and are required to be notified according to Law.

Any interested party may attend in person or by attorney and be heard with reference to this application.

Appellant_____
Address_____
_____
_____

Date_____

DEVELOPMENT APPLICATION #: _____ DATE FILED: _____

Site Plan and/or Conditional Use Variance Approval
Mantua Township

1. **Instructions:**

   A. The applicant shall submit the following items twenty-eight (28) days prior to the regular meeting of the Planning Board.

      a. Twenty (20) copies of this application form.
      b. The application fee (see fee form).
      c. Twenty (20) copies of the site plan including all details and materials as required in the municipal Zoning Ordinance.

   B. All requests for conditional uses approval and certain requests for site plan approval require public notice. Pursuant to N.J.S.A. 40:55D-12, those instances requiring public notice include:

      a. All requests for conditional use approval.
      b. Site plans involving a variance request and/or preliminary subdivision approval.

      See the Land Use Ordinance for applicant's responsibilities for public notice.

2. Owner: _____

   Address: _____

   _____

   Telephone: _____

3. **Authorized Representative:** (if different from owner)

   Name: _____

   Address: _____

   _____

   Telephone: _____

4. **Property Description:**

   Location: _____

   Tax Map #: _____ Block: _____ Plate: _____

   Zoning District: _____

5. Proposed land use: _____

6. Description of proposed operations including hours of operation: _____

   _____

(OVER)

7. Square feet of enclosed building space: _____

   (If residential, number of dwelling units proposed_____.)

8. Estimated cost of construction _____

9. Does this application represent a request for simultaneous approval of a variance and or/subdivision, or conditional use? If so, state type of additional approvals being sought?

   _____

10. Has the subject property received previous approval of any development application, i.e. site plan, subdivision, conditional use or variance? _____ If so, state date and type of approval. _____

    _____.

I hereby certify that all answers and information is true to the best of my knowledge.

Date: _____ Signature: _____

DEVELOPMENT APPLICATION #_____ DATE FILED: _____

Subdivision Approval
Mantua Township

1. Instructions

A. The applicant shall submit the following items 28 days, prior to the regular meeting of the Planning Board for applications under its jurisdiction, or a least 10 days prior to the regular meeting of the Zoning Board of Adjustment for applications including a use variance request:

Sketch Plats:
a. Twenty (20) copies of this application form.
b. The application fee (see fee form).
c. Twenty (20) copies of the plat, including all details required in the municipal Subdivision Ordinance.

Preliminary Plats:
a. Twenty (20) copies of this application form.
b. The application fee (see fee form).
c. Twenty (20) copies of the plat, including all details as required in the municipal Subdivision Ordinance.

Final Plats:
a. Twenty (20) copies of this application form.
b. The application fee (see fee form).
c. Twenty (20) copies of the plat, including all details as required in the municipal Subdivision Ordinance.

B. Certain requests for subdivision approval require public notice. Pursuant to N.J.S.A. 40:55D-12, those instances requiring public notice include:

a. All applications for preliminary approval of a major subdivision.

b. All applications involving a request for simultaneous approval of a variance.

See the Master Application form for the applicant's responsibilities for public notice.

2. Application is hereby made for:

Sketch Plat
( ) Classification and approval of a minor subdivision.
( ) Classification of a major subdivision.

Preliminary Plat
( ) Preliminary approval of a major subdivision.

Final Plat
( ) Final approval of a major subdivision.

3. Owner: _____

Address: _____

_____

Telephone: _____

(OVER)

4. **Authorized Representative:** (if different from owner)

Name: _____

Address: _____

_____

Telephone: _____

5. **Property Description:**

Location: _____

Tax Map #: _____ Block: _____ Plate: _____

Zoning District: _____

Area of entire tract: _____ Portion being subdivided: _____

Number of proposed lots: _____

6. Located on: _____ Municipal Street: _____

County Road: _____ Road to be dedicated: _____

State Highway: _____

If municipal street.... is street... Paved? _____ Graveled? _____

Dirt? _____ Or only paper? _____

7. Does this application represent a request for simultaneous approval of a site plan, conditional use, and/or variance relief? _____ If so, state type of additional approvals being sought? _____

_____.

8. Has the subject property received previous approval of any development application, i.e. site plan, subdivision, conditional use or variance request? _____ If so, state date and type of approval. _____

_____.

I hereby certify that all answers and information is true to the best of my knowledge.

Date: _____ Signature: _____

Mantua Township Land Use Board
Minor Site Plan/Subdivision Applications

Meetings are 3rd Tuesday of every month
7:00 p.m. in the Municipal Building

- **Deadlines for the Land Use Board Meetings are attached to this packet.**
- **20 copies of the application and plans (5 full size sets and 15 sets 11"x17") must be submitted to the Land Use Office.**
- **The first Tuesday of every month there will be a subcommittee meeting at the Municipal Building at 9:30 a.m. Additional fees apply.**
- **Applicants should contact the Land Use office to request to be placed on the Subcommittee Agenda if necessary.**

LAND USE OFFICE HOURS

(856)468-1500 Ext. 135 - Lois Varalli

MONDAY-FRIDAY 8:30 AM – 4:30 PM

ZONING OFFICER HOURS

(856)468-1323 - Ted Bamford

1ST TUESDAY	3:00 PM – 4:30 PM
2ND TUESDAY	7:00 PM – 8:00 PM
3RD TUESDAY	3:00 PM – 4:30 PM
4TH TUESDAY	7:00 PM – 8:00 PM
5TH TUESDAY	3:00 PM – 4:30 PM

MANTUA TOWNSHIP LAND USE BOARD

DEADLINES FOR 2016

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DEADLINE	12/22/15	DEADLINE	6/21/16
MEETING	1/19/16	MEETING	7/19/16
DEADLINE	1/19/16	DEADLINE	7/19/16
MEETING	2/16/16	MEETING	8/16/16
DEADLINE	2/16/16	DEADLINE	8/23/16
MEETING	3/15/16	MEETING	9/20/16
DEADLINE	3/22/16	DEADLINE	9/20/16
MEETING	4/19/16	MEETING	10/18/16
DEADLINE	4/19/16	DEADLINE	10/18/16
MEETING	5/17/16	MEETING	11/15/16
DEADLINE	5/24/16	DEADLINE	11/22/16
MEETING	6/21/16	MEETING	12/20/16

MANTUA TOWNSHIP LAND USE BOARD

DEADLINES FOR 2017

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DEADLINE	12/20/16	DEADLINE	6/20/17
MEETING	1/17/17	MEETING	7/18/17
DEADLINE	1/24/17	DEADLINE	7/18/17
MEETING	2/21/17	MEETING	8/15/17
DEADLINE	2/21/17	DEADLINE	8/22/17
MEETING	3/21/17	MEETING	9/19/17
DEADLINE	3/21/17	DEADLINE	9/19/17
MEETING	4/18/17	MEETING	10/17/17
DEADLINE	4/18/17	DEADLINE	10/17/17
MEETING	5/16/17	MEETING	11/21/17
DEADLINE	5/23/16	DEADLINE	11/21/17
MEETING	6/20/17	MEETING	12/19/17

1995 Developer Escrow Statute Amendments
Effective September 17, 1995

APPEALS AGAINST CHARGES

Appeals must be filled within forty-five (45) days of receipt of voucher. If voucher is not received, then within sixty (60) days of receipt of account statement.

For an appeal of any charges the applicant must notify the Governing Body, Board, CFO or the person designated by the CFO and Professional in writing.

Governing Body or designee has reasonable time to fix any charges.

If applicant is not satisfied by local efforts, they must go to the County Construction Code Appeal Board.

Appeal must be in writing and copies sent to all parties affected by the appeal.

During an appeal process, all work on the application of project must continue normally, without any adverse action by the municipality or applicant.

The CFO or the person designated by the CFO will continue to make payments out of the account during the appeal process.

CFO or the person designated by the CFO continues to make payments out of account during the appeal process. Any charges that are dissallowed are to be reimbursed by the municiipality.

1995 Developer Escrow Statute Amendments
Effective September 17, 1995

PROCEDURES FOR ESCROW CHARGES

Professionals send copies of vouchers to applicants.

Chief Financial Officer (CFO) or the person designated by the CFO sends account statement to applicant on a quarterly basis.

> If charges are greater than $1,000.00 than CFO or the person designated by the CFO sends statements on a monthly basis.

If Insufficient Funds arise, CFO or the person designated by the CFO sends notice to the Applicant.

> Township cannot stop work without giving reasonable time for the applicant to replenish funds.

Applicant must notify CFO or the person designated by the CFO when project is complete by way of certified mail.

CFO or person designted by the CFO notifies professionals. Professionals have thirty (30) days to submit all final bills if determined complete.

CFO or person designated by the CFO has forty-five (45) days after the thirty (30) days to submit a final account statement and refund any escrow.

JOINT STATEMENT
ON THE PERMISSIBLE DIVISION OF
RESPONSIBILITY IN SUBMISSION OF SITE PLANS

The New Jersey Joint Committee of Architects and Engineers(the "Joint Committee"), State Board of Architects and State Board of Professional Engineers and Land Surveyors (the "Boards") issue this Joint Statement to inform licensees, local and state governmental agencies, consumers and other members of the public of the application of current law regarding the division of responsibility as it relates to the practice of the professions, preparation of a site plan and the requirement for a signed and sealed survey to accompany a site plan, as set forth in N.J.A.C. 13:27-7.1 et seq. and N.J.A.C. 13:40-7.1 et seq., also known as the "Site Plan Rule". By this Joint Statement, the Committee and Boards set forth the authority by which those parameters are established and alert licensees and relevant parties of the long-standing interpretation of the law.

Determining the scope of practice is solely within the authority of the Boards governing those professions as set forth at N.J.S.A. 45:3-1, et seq. and N.J.S.A. 45:8-27, et seq. and interpreted by the Boards in their respective regulations, including the Site Plan Rule. N.J.A.C. 13:27-7.5(b) and N.J.A.C. 13:40-7.5(b) specifically state that no local ordinance, policy or action which attempts to define the scope of professional activity of architects, engineers, land surveyors, planners, or certified landscape architects in the preparation of site plans is permitted to reduce or expand the scope of professional practice recognized by the Boards. The Joint Committee reviews and resolves issues in an area of concurrent practice between the practice of architecture and the practice of engineering, specifically in the area of building design, as set forth in the Building Design Services Act, N.J.S.A. 45:4B-1, et seq. Accordingly, only the Joint Committee and Boards that govern the practice of these professions may determine the scope of practice and related issues for these professions.

The Site Plan Rule at N.J.A.C. 13:27-7.3 and N.J.A.C. 13:40-7.3 describes the permissible activities that licensed architects and licensed professional engineers may perform in the preparation of site plans. Specifically, the Site Plan Rule states that both architects and engineers can show the location of proposed buildings and their relationship to the site and the immediate environs. However, although a licensed architect may prepare a site plan, in the following areas only a licensed professional engineer may prepare a site plan: (1) drainage facilities for site plans of 10 acres or more; (2) those involving storm water detention facilities; (3) those traversed by a water course; (4) off tract utility extensions; or (5) on site sanitary sewage disposal or flow equalization facilities.

The Site Plan Rule also states that a signed and sealed copy of a survey shall be submitted to the reviewing governmental body with a site plan submission. N.J.A.C. 13:27-7.2 and N.J.A.C. 13:40-7.2 provide that in preparing a site plan, the licensed professional may transfer relevant information shown on the survey to the site plan. However, the licensed professional is not permitted to alter the survey or establish existing conditions and exact locations of physical features including metes and bounds, drainage, waterways, specific utility locations and easements, all of which must be determined only by a professional land surveyor. Further, the site plan must include the date of the survey, by whom it was prepared and for whom it was prepared. It is the responsibility of the licensed professional preparing the site plan to ensure that the survey is attached to the site plan. The survey and site plan are considered separate documents and modification is prohibited by any licensed professional without the permission of the person who prepared the plan.

This notice is intended to set forth the application of current law. It does not represent any changes in policy or interpretation.

Form **W-9**
(Rev. November 2005)
Department of the Treasury
Internal Revenue Service

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, if different from above

Check appropriate box: ☐ Individual/ Sole proprietor ☐ Corporation ☐ Partnership ☐ Other ▶ ☐ Exempt from backup withholding

Address (number, street, and apt. or suite no.)

Requester's name and address (optional)
Township of Mantua
401 Main Street
Mantua, NJ 08051

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 Line 1 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
| | | – | | – | | | | |

or

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. person (including a U.S. resident alien).

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 ▶**

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.

U.S. person. 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.

In 3 above, 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.

For federal tax purposes, you are considered a person if you are:

- An individual who is a citizen or resident of the United States,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States, or
- Any estate (other than a foreign estate) or trust. See Regulations sections 301.7701-6(a) and 7(a) for additional information.

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 recipient 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 28% of such payments (after December 31, 2002). This is called "backup withholding." Payments that may be subject to backup withholding include 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 4 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 regarding partnerships* on page 1.

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" line.

Limited liability company (LLC). If you are a single-member LLC (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner under Treasury regulations section 301.7701-3, enter the owner's name on the "Name" line. Enter the LLC's name on the "Business name" line. Check the appropriate box for your filing status (sole proprietor, corporation, etc.), then check the box for "Other" and enter "LLC" in the space provided.

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" line.

Note. You are requested to check the appropriate box for your status (individual/sole proprietor, corporation, etc.).

Exempt From Backup Withholding

If you are exempt, enter your name as described above and check the appropriate box for your status, then check the "Exempt from backup withholding" box in the line following the business 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.

Exempt payees. Backup withholding is not required on any payments made to the following payees:

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 chart below shows types of payments that may be exempt from backup withholding. The chart applies to the exempt recipients listed above, 1 through 15.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt recipients except for 9
Broker transactions	Exempt recipients 1 through 13. Also, a person registered under the Investment Advisers Act of 1940 who regularly acts as a broker
Barter exchange transactions and patronage dividends	Exempt recipients 1 through 5
Payments over $600 required to be reported and direct sales over $5,000 [1]	Generally, exempt recipients 1 through 7 [2]

[1] See Form 1099-MISC, Miscellaneous Income, and its instructions.

[2] However, the following payments made to a corporation (including gross proceeds paid to an attorney under section 6045(f), even if the attorney is a corporation) and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees; 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-owner LLC that is disregarded as an entity separate from its owner (see *Limited liability company (LLC)* on page 2), enter your SSN (or EIN, if you have one). If the LLC is a corporation, partnership, etc., 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.socialsecurity.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 ID Numbers under Related Topics. You can get Forms W-7 and SS-4 from the IRS by visiting *www.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. Writing "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 items 1, 4, and 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). Exempt recipients, see *Exempt From Backup Withholding* on page 2.

Signature requirements. Complete the certification as indicated in 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 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)	The grantor-trustee [1]
b. So-called trust account that is not a legal or valid trust under state law	The actual owner [1]
5. Sole proprietorship or single-owner LLC	The owner [3]
For this type of account:	**Give name and EIN of:**
6. Sole proprietorship or single-owner LLC	The owner [3]
7. A valid trust, estate, or pension trust	Legal entity [4]
8. Corporate or LLC electing corporate status on Form 8832	The corporation
9. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
10. Partnership or multi-member LLC	The partnership
11. A broker or registered nominee	The broker or nominee
12. 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

[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 second name line. You may use either your SSN or EIN (if you have one). If you are a sole proprietor, IRS encourages you to use your SSN.

[4] List first and circle the name of the legal 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 regarding partnerships* on page 1.

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.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons who must file information returns with the IRS to report interest, dividends, and certain other income paid to you, mortgage interest you paid, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA, or Archer MSA or HSA. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. The IRS may also provide this information to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. possessions to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax 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. Payers must generally withhold 28% of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to a payer. Certain penalties may also apply.