

**PLANNING/ZONING BOARD  
BOROUGH OF SWEDESBORO  
GLOUCESTER COUNTY, N.J.  
(856) 467-0202**

<b>GENERAL INFORMATION FOR FILING AN APPLICATION OR APPEAL</b>
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- I. The office of the Planning/Zoning Board is open Monday evenings from 4pm to 5pm or by emailing swedesboroplanning@swedesboro-nj.us
- II. Applications are considered by the Board at public hearings held on the second Monday of every month. Meetings are held at 7:00 pm at 1500 Kings Highway, Swedesboro, N.J., 08085.
- III. Applications for a variance or appeal must be submitted no later than twenty (20) days before the scheduled hearing date.
- IV. Site Plan and Subdivision applications will be scheduled for a hearing ONLY after a report is received from the Borough Engineer, including a review as to completeness of application.
- V. The Applicant must be present at the hearing. If the Applicant is unable to attend the hearing, he/she must notify the Secretary. If this is not done, your application may be denied.
- VI. The Applicant may be represented by an Attorney; the Applicant may not be represented by a Real Estate Agent. A corporation must be represented by an Attorney.
- VII. A Corporation or Partnership must submit with the application a Corporate Disclosure or Partnership Disclosure as outlined in Section C.40:55D-48.1&2 of the Municipal Land Use Law Chapter 291.
- VIII. If the Applicant is other than the Owner, the Applicant must submit a copy of the agreement of Sale or document conferring a legal interest upon the property in question.

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**IX. NO APPLICATION WILL BE CONSIDERED WITH OUT THE FOLLOWING:**

- 1. 15 copies of the "Notice of Application or Appeal" (Form 101). This form must be filled out completely, in detail and the original must be notarized.
- 2. Proof that taxes on the property in question are paid to date. You may obtain this in the office of the Tax Collector.
- 3. Payment of application fees and escrow and tax map fees (if any).
- 4. 15 copies of a "certified survey, or sketch, of the property". Please see details listed on page 2 (XI).
- 5. Three (3) or more photographs showing different views of the lot or lots in question and any building or buildings on the lot(s).
- 6. One (1) completed copy of the Notice to Property Owners

Continued on page 2

- 7. One (1) completed copy of Affidavit of Notice notarized.
- 8. Completed forms for site plan, site plan waiver, and/or subdivision when applicable. Along with payment fees for the same.
- 9. Submit one (1) extra copy of subdivision plat or site plan for our Solicitor.

X. FEES – CHECKS MUST BE MADE PAYABLE TO (BOROUGH OF SWEDESBORO)

- A. Hear and decide appeal -----\*\$\_\_\_\_\_ + \$\_\_\_\_\_ per res.
- B. Interpretation of Zoning Map or Ordinance -----\*\$\_\_\_\_\_
- C. Hardship or Bulk Variance -----\*\$\_\_\_\_\_ + \$\_\_\_\_\_ per res.
- D. Use Variance (Section 175-30A4)-----Residential--\*\$\_\_\_ per unit \$\_\_\_ min + \$\_\_\_ per res.  
Commercial--\*\$\_\_\_ + \$\_\_\_\_\_ per res.
- E. Hearing for permit for building -----\*\$\_\_\_\_\_
- F. Amendment to the Application-----\*\$\_\_\_\_\_
- G. Please inquire about fees for site plan & subdivisions.

**\*PLEASE NOTE APPLICATION FEES ARE NONREFUNDABLE**

XI. **The following must be shown on the survey or sketch submitted with all applications:  
(This does not apply to Site Plan or Subdivision)**

- 1. Name and address of applicant.
- 2. Shape of property.
- 3. Location and dimensions of all existing buildings including distances from property lines.
- 4. Boundary dimensions.
- 5. Location of public and private roads and easements.
- 6. Location and dimensions of desired new buildings and/or additions and/or signs.
- 7. Show any buildings or sections of buildings that are to be removed.
- 8. Locations and identifications of adjoining property owners.
- 9. This sketch need not be scaled but should be easily understood.
- \*10. Survey must be obtained for a bulk variance. Unless waived by the Board.

Continued on page 3

XII. NOTICE TO PROPERTY OWNERS

1. Prepare one Notice to Property Owners for each property owner within 200 feet of any lot line bounding the property in question whether located within or outside the Borough of Swedesboro.
2. One copy of Notice to Property Owners must be filed with your application.
3. If the property in question is located within 200 feet of an adjoining municipality you must give "Notice" to the clerk of that Municipality.
4. If the property in question is adjacent to an existing county road or proposed road shown on the official county map or on the county master plan, adjoining other county land or situated within 200 feet of a municipal boundary, you must give "Notice" to the COUNTY PLANNING BOARD.
5. If the property in question is adjacent to a state highway you must give "Notice" to the STATE COMMISSIONER OF TRANSPORTATION.

**\*\* THE "NOTICE" MUST BE GIVEN EITHER (1) PERSONALLY TO THE PROPERTY OWNER, OR (2) BY CERTIFIED MAIL WITH RETURN RECEIPT REQUESTED. THIS "NOTICE" MUST BE GIVEN AT LEAST TEN (10) DAYS PRIOR TO THE DATE OF THE HEARING.**

\*\* You may obtain from the Tax Assessor's Office a list of property owners within the Borough of Swedesboro that must receive "Notice". The fee for this list is \$\_\_\_\_\_ and must be paid to the Clerk's Office. The Board will ONLY consider this list valid for 120 days from the date it is issued.

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XII. AFFIDAVIT OF NOTICE (Form 103)

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After serving the "Notices" to property owners within 200 feet, complete the Affidavit of Notice (Form 103), have it **NOTARIZED** and submit it to our office before the date of the hearing.

**BOROUGH OF SWEDESBORO  
PLANNING/ZONING BOARD APPLICATION  
(Original and 15 Copies Required)**

Application to the Borough of Swedesboro Planning/Zoning Board is hereby made:

APPLICATIONS, DRAWINGS AND FEES MUST BE RECEIVED AT LEAST TEN (10)\*  
BUSINESS DAYS PRIOR TO THE SCHEDULED HEARING DATE.

ALL CORPORATIONS MUST BE REPRESENTED AT THE PLANNING/ZONING BOARD  
HEARING BY A NEW JERSEY ATTORNEY.

TYPE OF APPLICATION APPLIED FOR:

_____ MINOR SUBDIVISION	_____ SITE PLAN (MAJOR)
_____ MAJOR SUBDIVISION (PRELIMINARY)	_____ USE VARIANCE
_____ MAJOR SUBDIVISION (FINAL)	_____ BULK VARIANCE
_____ SITE PLAN (MINOR)	_____ ZONING APPEAL
	_____ OTHER _____

NAME OF PROJECT: \_\_\_\_\_

NATURE OF APPLICATION: \_\_\_\_\_  
(EXACT WORDING AS PUBLIC NOTICE)

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

APPLICANT: \_\_\_\_\_ TELEPHONE \_\_\_\_\_

ADDRESS: \_\_\_\_\_

OWNER OF PREMISES: \_\_\_\_\_ TELEPHONE \_\_\_\_\_

ADDRESS: \_\_\_\_\_

IF APPLICATION IS A PARTNERSHIP, CORPORATION OR COMPANY, SUPPLY THE NAME  
AND ADDRESS OF THE PRINCIPALS. ATTACH A SEPARATE SHEET.

\*Use Variance requires 21 days prior

DESCRIPTION OF LAND TO BE DEVELOPED

STREET NAME LOCATION: \_\_\_\_\_

TAX MAP: \_\_\_\_\_ BLOCK(S) \_\_\_\_\_ LOT(S) \_\_\_\_\_ ZONE: \_\_\_\_\_

NUMBER OF LOTS IN PROPOSED SUBDIVISION \_\_\_\_\_ TOTAL AREA \_\_\_\_\_

ON HOW MANY STREETS DO LOTS FACE (GIVE NAME AND NUMBER) \_\_\_\_\_

SIZE OF LOTS AFTER SUBDIVISION: \_\_\_\_\_  
(ATTACH SEPARATE SHEET IF NECESSARY)

ARE THE FOLLOWING UTILITIES EXISTING?

PAVED STREETS	YES _____	NO _____	STORM SEWERS	YES _____	NO _____
CURB	YES _____	NO _____	WATER	YES _____	NO _____
SIDEWALKS	YES _____	NO _____	GAS	YES _____	NO _____
SANITARY SEWER	YES _____	NO _____	ELECTRIC	YES _____	NO _____

NATURE OF APPLICANT'S INTEREST IN PROPERTY: \_\_\_\_\_

SIZE OF NEW STRUCTURE(S): \_\_\_\_\_

PRESENT USE OF PROPERTY: \_\_\_\_\_

PROPOSED USE OF PROPERTY: \_\_\_\_\_

ADDRESS ALL CORRESPONDENCE CONCERNING THIS APPLICATION TO:

APPLICANT \_\_\_\_\_ NAME: \_\_\_\_\_

OWNER \_\_\_\_\_ ADDRESS: \_\_\_\_\_

DEVELOPER \_\_\_\_\_ TELEPHONE: \_\_\_\_\_

OTHER \_\_\_\_\_

ATTORNEY \_\_\_\_\_ NAME: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

TELEPHONE: \_\_\_\_\_

PROPERTY SURVEY

TITLE: \_\_\_\_\_ DATE \_\_\_\_\_

PREPARED BY:

NAME: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

SITE PLAN

TITLE: \_\_\_\_\_ DATE \_\_\_\_\_

PREPARED BY:

NAME: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

IF THE APPLICANT IS NOT THE OWNER OF THE PROPOSED DEVELOPMENT, THEN THE OWNER MUST PROVIDE WRITTEN PERMISSION TO THE APPLICANT TO MAKE APPLICATION FOR DEVELOPMENT.

I CERTIFY THAT THERE ARE NO PROTECTIVE COVENANTS OR DEED RESTRICTIONS APPLYING TO THE LAND TO BE DEVELOPED/SUBDIVIDED. IF SUCH RESTRICTIONS DO EXIST A COPY OF EACH RESTRICTION ARE TO BE MADE A PART OF THIS APPLICATION. ALL PLANS FOR DEVELOPMENT TO BE SUBMITTED FOR REVIEW AND ACTION BY THE PLANNING/ZONING BOARD MUST BE PREPARED BY A PROFESSIONAL ENGINEER, ARCHITECT OR LAND SURVEYOR LICENSED BY THE STATE OF NEW JERSEY.

NOTE: FAILURE TO ANSWER ANY QUESTIONS SHALL VOID THIS APPLICATION.

I SWEAR THIS INFORMATION IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE:

\_\_\_\_\_  
SIGNATURE OF APPLICANT

\_\_\_\_\_  
TYPE OR PRINT NAME AND TITLE

\_\_\_\_\_  
SIGNATURE OF APPLICANT

\_\_\_\_\_  
TYPE OR PRINT NAME AND TITLE

SWORN TO AND SUBSCRIBED BEFORE ME  
THIS \_\_\_\_\_ DAY OF \_\_\_\_\_ 20\_\_\_\_.

\_\_\_\_\_  
NOTARY PUBLIC

SITE PLAN CHECK LIST

\_\_\_\_ Borough Application Form (Original and 14 copies) MUST be signed by applicant and owner.

\_\_\_\_ County Form: As filed with County.

\_\_\_\_ Deed Restrictions or Protective Covenants (If Applicable) 4 copies.

\_\_\_\_ Borough Fees: 1. Nonrefundable Filing Fee – Preliminary - \$ \_\_\_\_\_  
Final - \$ \_\_\_\_\_

NOTE: If your application is for preliminary and final approval, you need pay only one fee of \$ \_\_\_\_\_. If your application is for preliminary approval only, and you will be filing an application for final approval, at a later date, you will pay two separate \$ \_\_\_\_\_ filing fees.

- 2. Advertising Fee - \$ \_\_\_\_\_
- 3. Escrow Fee – \$ \_\_\_\_\_

NOTE: Please submit the above fees in three separate checks, made out to “Borough of Swedesboro”.

\_\_\_\_ Updated Tax Statement (obtain from the Borough Clerk’s Office)

\_\_\_\_ Corporate/Partnership Disclosure (If Applicable)

\_\_\_\_ Agreement of Sale or Rental Lease (If applicant is not owner)

\_\_\_\_ Number of Required Plans: 15, signed by Owner and Applicant.

\_\_\_\_ Architectural Prints – 3 copies of preliminary architectural plans and elevations

\_\_\_\_ Drainage Calculations – 5 copies

**THIS APPLICATION IS A MAJOR SITE PLAN (PLAN SHOWS 5 OR MORE REQUIRED OFF STREET VEHICLE PARKING SPACES), A PUBLIC HEARING IS REQUIRED. A PUBLIC HEARING PACKET IS AVAILABLE FROM THE PLANNING/ZONING BOARD SECRETARY. DO NOT PUBLISH OR NOTIFY OF A DATE FOR HEARING UNTIL NOTIFIED BY THE PLANNING/ZONING BOARD OF THE DATE TO BE SCHEDULED FOR PUBLIC HEARING.**

Note: If the applicant is a corporation, the corporate seal must appear on all documents. Also, provide a certified resolution authorizing this development and stating the authorized agent.

GENERAL PAGE I

Borough of Swedesboro Planning/Zoning Board  
Kings Highway  
Swedesboro, NJ 08086  
(856) 467-0202

ALL INFORMATION MUST BE COMPLETED BEFORE ACCEPTANCE BY EITHER BOARD. PLEASE USE THE ATTACHED CHECK LIST. FAILURE TO DO SO WILL CAUSE YOUR APPLICATION TO BE DELAYED.

I. GENERAL INFORMATION:

A. Applicant's Name \_\_\_\_\_

Address \_\_\_\_\_ City \_\_\_\_\_

State \_\_\_\_\_ Zip Code \_\_\_\_\_ Phone \_\_\_\_\_ Fax \_\_\_\_\_

B. Owner's Name \_\_\_\_\_

Address \_\_\_\_\_ City \_\_\_\_\_

State \_\_\_\_\_ Zip Code \_\_\_\_\_ Phone \_\_\_\_\_ Fax \_\_\_\_\_

C. Attorney \_\_\_\_\_

Address \_\_\_\_\_ City \_\_\_\_\_

State \_\_\_\_\_ Zip Code \_\_\_\_\_ Phone \_\_\_\_\_ Fax \_\_\_\_\_

D. Engineer/Surveyor \_\_\_\_\_

Address \_\_\_\_\_ City \_\_\_\_\_

State \_\_\_\_\_ Zip Code \_\_\_\_\_ Phone \_\_\_\_\_ Fax \_\_\_\_\_

E. Is Applicant a Partnership or Corporation \_\_\_\_\_ Yes \_\_\_\_\_ No

F. If Applicant is a Partnership or Corporation:

1. Attach certified resolution authorizing this development and stating authorized agent.
2. Provide Partnership or Corporate Disclosure Statement – please see next page (Pg. 1A) which is a copy of the law, and, if applicable, supply requested information.
3. Corporate Seal must appear on all documents.

G. If Applicant is other than Owner, attach a copy of the Agreement of Sale or document conferring a legal or equitable interest upon the Applicant.

H. The Applicant, as a condition of submission, agrees to pay, in escrow, all reasonable and necessary costs for professional review of the application and plans for inspection of required improvements and for other professional services required by this application.

Signatures:

Applicant \_\_\_\_\_ Date \_\_\_\_\_

Owner \_\_\_\_\_ Date \_\_\_\_\_

Date received by the Board \_\_\_\_\_

CORPORATE/PARTNERSHIP DISCLOSURE STATEMENT

If the applicant is a Partnership or a Corporation, please provide the following, in accordance with C.40:55D-48.1 through C.40:55D-48.4.

C.40:55D-48.1 Application by corporation or partnership; list of stockholders owning 10% interest in partnership.

A corporation or partnership applying to a planning board or a board of adjustment or to the governing body of a municipality for permission to subdivide a parcel of land into six or more lots, or applying for a variance to construct a multiple dwelling of 25 or more family units or for approval of a site to be used for commercial purposes shall list the names and addresses of all stockholders or individual partners owning at least 10% of its stock of any class or at least 10% of the interest in the partnership, as the case may be.  
L.1977, c.336, ss. 1, eff. Jan. 24, 1978.

C.40:55D-48.2 Disclosure of 10% ownership interest of corporation or partnership which is 10% owner of applying corporation or partnership.

If a corporation or partnership owns 10% or more of stock of a corporation, or 10% or greater interest in a partnership, subject to disclosure pursuant to section 1 of this act, that corporation or partnership shall list the names and addresses of its stockholders holding 10% or more of its stock or of 10% or greater interest in the partnership, as the case may be, and this requirement shall be followed by every corporate stockholder or partner in a partnership, until the names and addresses of the noncorporate stockholders and individual partners, exceeding the 10%

ownership criterion established in this act, have been listed.  
L.1977, c.336, ss. 2, eff. Jan. 24, 1978.

C.40:55D-48.3 Failure to comply with act: disapproval of application.

No planning board, board of adjustment or municipal governing body shall approve the application of any corporation or partnership which does not comply with this act.  
L.1977, c.336, ss. 3, eff. Jan. 24, 1978.

C.40:55D-48.4 Concealing ownership interest; fine.

Any corporation or partnership which conceals the names of the stockholders owning 10% or more of its stock, or of the individual partners owning a 10% or greater interest in the partnership, as the case may be, shall be subject to a fine of \$1,000.00 to \$10,000.00 which shall be recovered in the name of the municipality in any court of record in the State in a summary manner pursuant to "The Penalty Enforcement Law" (N.J.S.2A:58-1 et seq.).  
L.1977, c.336, ss.4, eff. Jan. 24, 1978.

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FEES

Other Fees

- A. Revised plans submission. Where an application for development is classified as incomplete or as a result of necessary revisions to parking design, building location and/or drainage faculty design, the applicant, when resubmitting the revised plans, shall pay an additional fee of ½ of the original application fee. This fee shall be charged upon each resubmission. Such fee shall not be charged if revised plans are submitted to satisfy a condition of approval stipulated by the Board when action is taken on an application for development.
  
- B. Escrow fees. The escrow fees required at the time of submission are minimums, which must be submitted with the application for development. An application for development shall not be deemed complete until all required fees have been paid.
  
- C. Application of escrow fees. Escrow fees shall be applied to professional costs charged to the borough of professional consultants (planner, engineer, attorney and any other consultant or specialist retained by the Board) for services rendered in the review of the development application. Additional escrow fees shall be required when the original escrow account is depleted by 50% or more and the application is still in progress. The amount of additional escrow fees required shall be equal to the difference between the remaining escrow moneys and the original escrow fees deposited. The review of any application which is found to be deficient in the required escrow moneys shall cease until such time as the additional escrow fees have been deposited.
  
- D. After an application has received final approval and it has been determined that no further reviews will be involved, any remaining escrow moneys shall be refunded to the applicant, upon the applicant's request. Failure of the applicant to request unused funds, for a period of two years, shall render the moneys within the account nonrefundable. The Clerk of the Planning/Zoning Board shall notify the Director of Finance, who will transfer the remaining escrow from said account into the treasury. A detailed account of all moneys expended from the escrow funds shall be available to the applicant upon request.

DEVELOPMENT INFORMATION PAGE II

SITE PLAN

II. DEVELOPMENT INFORMATION:

A. Location: (1) Street \_\_\_\_\_

(2) Plate \_\_\_\_\_ Block \_\_\_\_\_ Lot(s) \_\_\_\_\_

B. Area: (1) Existing \_\_\_\_\_ (2) Being Developed \_\_\_\_\_

C. Number of Lots: (1) Existing \_\_\_\_\_ (2) Proposed \_\_\_\_\_

D. Zone \_\_\_\_\_

E. Last date of development of this property \_\_\_\_\_

F. Is this property in a Pineland's area? \_\_\_\_\_ Yes \_\_\_\_\_ No

G. Proposed use of this property \_\_\_\_\_

H. Are any variances required? \_\_\_\_\_ Yes \_\_\_\_\_ No

If your answer above was yes, please answer the following:

(1) Type of variance(s) \_\_\_\_\_

\_\_\_\_\_

(2) Zoning Ordinance requirement(s) \_\_\_\_\_

\_\_\_\_\_

(3) Your proposed change(s) \_\_\_\_\_

\_\_\_\_\_

I. Type of approval being requested: Preliminary \_\_\_\_\_ Final \_\_\_\_\_

Preliminary and Final \_\_\_\_\_

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**NOTE: PLEASE SEE ATTACHED CHECK LIST FOR REQUIRED SITE  
PLAN PLAT INFORMATION.**

SITE PLAN CHECK LIST-Preliminary**Preliminary Site Plan**

- A. An applicant shall submit a preliminary site plan in tentative form for discussion purposes in conformity with the following minimum criteria:
- (1) The preliminary site plan shall be drawn to a scale no less than one (1) inch equals one hundred (100) feet, but consideration shall be given to a smaller scale if it permits the total project to be clearly depicted on a standard sheet of sizes permitted in the Map Filing Law.
  - (2) All plans shall be certified by a licensed architect or engineer, including accurate lot lines certified by a licensed land surveyor in the State of New Jersey.
  - (3) The plan shall include, but not be limited to the following:
    - a) A deed plotting of the tract may be submitted in lieu of an actual field survey of the lot lines, but the applicant accepts the responsibility that at final submission, if the accuracy of said deed plotting sufficiently alters the intent of the proposal, the Board shall reserve the right to reject the final submittal without prejudice and require a resubmittal for preliminary approval.
    - b) Topographic contours from the United States Geological Survey quadrangle sheets may be submitted in lieu of an actual field or aerial topographical survey, or the applicant may opt to furnish same. Contours shall extend two hundred (200) feet beyond the boundary of the proposal. All existing streams that will receive, either directly or indirectly, the tract stormwater runoff shall be indicated. A key plan of a smaller scale may be shown if it is not practicable to indicate it on the site plan.
    - c) All dimensions needed to confirm conformity with appropriate zoning ordinances and other zoning criteria (i.e. density, land coverage, etc.) shall be indicated.
    - d) All contiguous owners, existing dedicated streets (ownership and route numbers if applicable), existing wooded areas in outline only and geophysical conditions of any open or recreation space to be dedicated for public or quasi-public use.
    - e) An architectural plan and views of each type of building shall be furnished and certified by an architect licensed in the State of New Jersey.
    - f) Proposed circulation plans, including access streets, easements, fire lanes and a typical section of all major cartways proposed shall be required.
    - g) Existing and proposed stormwater drainage and collection systems shall be indicated. Information, including hydrological and hydraulic calculations, soil boring logs, maintenance schedules, etc. shall be provided. The size/capacity of existing facilities which are to be utilized in the proposal must be analyzed and indicated.
    - h) Size, height, location and arrangement of all existing and proposed buildings, structures and signs in accordance with the requirements of this chapter.

i) The location of existing and proposed wastewater collection facilities and potable water supply facilities shall be indicated.

B. The site plan shall be signed by the applicant and owner and shall include respective names and addresses.

SITE PLAN CHECK LIST-Final

**Final Site Plan-**

Plats submitted for final major site plan approval shall be as follows:

- A. Each plan shall be at a scale of one (1) inch equals fifty (50) feet for a tract up to forty (40) Acres in size; one (1) inch equals one hundred (100) feet for a tract between forty (40) and one hundred fifty (150) acres; and one (1) inch equals two hundred (200) feet for a tract one hundred fifty (150) acres or more. All plans shall be certified by a licensed architect or engineer, including accurate lot lines certified by a licensed land surveyor, submitted on one of the following standard sheet sizes: eight and one-half by thirteen (8 ½ X 13) inches; fifteen by twenty-one (15 X 21) inches; twenty-four by thirty-six (24 X 36) inches; or thirty by forty-two (30 X 42) inches.
  
- B. The plat shall include the following data (if one sheet is not sufficient to contain the entire territory, the map may be divided into sections to be shown on separate sheets of equal sizes, with reference on each sheet to the adjoining sheets): boundaries of the tract; north arrow; date; scale; zone district(s) in which the lot(s) are located; existing and proposed streets and street names; existing and proposed contour lines based on United States Geological Survey datum and within two hundred (200) feet of any paved portion of the tract; title of plans; existing and proposed streams and easements; total building coverage in area and percent of lot; total number of parking spaces; all dimensions needed to confirm conformity with this chapter, such as but not limited to buildings, lot lines, parking spaces, setbacks and yards; a small key map giving the general location of the parcel to the remainder of the municipality; and the site relation to all remaining lands in the applicant's ownership.
  
- C. The plan shall also have the following minimum criteria for review and approval:
  - (1) Size, height, location and arrangement of all existing and proposed buildings, structures and signs in accordance with the requirements of this chapter, including a licensed architect's and/or engineer's drawing of each building or a typical building and sign showing front, side and rear elevations and the proposed use of all structures.
  
  - (2) Proposed circulation plans, including access streets, curbs, aisles and lanes, easements, fire lanes, driveways, parking spaces, loading areas, loading berths or docks, pedestrian walks and all related facilities for movement and storage of goods, vehicles and persons on the site and including the location of lights, lighting standards and signs and driveways within the tract and within one hundred (100) feet of the tract. Sidewalks shall be provided from each building entrance/exit along expected paths of pedestrian travel, such as but not limited to access to parking lots, driveways or other buildings where pedestrian traffic can be expected to be concentrated. Plans shall be accompanied by cross sections of new streets, aisles, lanes and driveways, which shall adhere to applicable requirements of this chapter and applicable design standards in the subdivision ordinance.
  
  - (3) Existing and proposed wooded areas, buffer areas, buffer areas and landscaping shall be shown. The landscaping plan, including seeded and/or sodded areas, grading, retaining walls, fencing, signs, recreation areas, shrubbery, trees and buffer areas shall be in accordance with applicable requirements of this chapter. These plans shall show the location, species and caliper of plant material for all planted or landscaped areas.

(4) Utilities.

- a) The proposed location of all drainage (including calculations), sewage and water facilities with proposed grades, sizes, capacities and types of material to be used, including any drainage easements acquired or required across adjoining properties. The method of sewage and waste disposal and waste incineration, if any, shall be shown; percolation tests and test borings from sufficient locations on the site to allow a determination of adequacy shall be included where septic tanks and leaching fields are permitted and are proposed. Such plans shall be reviewed by the Board of Health and/or the Board Engineer and/or other appropriate authority, as applicable, with recommendations to the Planning/Zoning Board.
  - b) Proposed lighting facilities shall be included, showing the direction and reflection of the lighting. All public services shall be connected to an approved public utilities system where one exists.
  - c) The applicant shall arrange with the servicing utility for the underground installation of the utilities' distribution supply lines and service connections, in accordance with the provisions of the applicable standard terms and conditions incorporated as part of its tariff as the same are then on file with the State of New Jersey Board of Public Utility Commissioners, and the developer shall provide the borough with four copies of a final plan showing the installed location of the utilities.
  - d) The applicant shall submit to the Board, prior to the granting of final approval, a written instrument from each serving utility, which shall evidence full compliance or intended full compliance with the provisions of this subsection; provided, however, that lots which abut existing streets where overhead electric or telephone distribution supply lines and service connections have heretofore been installed may be supplied with electric and telephone service from these overhead lines, but any new service connections from the utilities' overhead lines shall be installed underground. In cases where total electrical and telephone load and service cannot be determined in advance, such as industrial parks, shopping centers, etc., perimeter utility poles may be used, but service to building from poles shall be underground.
- (5) A written description of the proposed operations of the building(s), including the number of employees or members of nonresidential buildings; the proposed number of shifts to be worked and the maximum number of employees on each shift; expected truck and tractor-trailer traffic, emission of noise, glare and air and water pollution; safety hazards; and anticipated expansion plans incorporated in the building design. Where the applicant cannot furnish the information required herein because of nondetermination of use, site plan approval may be conditionally granted subject to further review and approval of the applicant's final plans. No certificate of occupancy shall be issued until all such plans are approved.
- (6) Where the applicant can clearly demonstrate that, because of peculiar or special conditions pertaining to his land or the proposed use, the literal enforcement of one or more of these provisions is impracticable or will exact undue hardship, the Planning Board may grant such relief for the goals intended and the rules and standards established herein if it determines that literal enforcement will create an inequitable situation.

**CORPORATE APPLICANTS ONLY**

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**DISCLOSURE STATEMENT**

Pursuant to N.J.S.A. 40:55D-48.1, the names and addresses of all persons owning 10% of the stock in a corporate applicant or 10% interest in any partnership applicant must be disclosed. In accordance with N.J.S.A. 40:55D-48.-2, that disclosure requirement applies to any corporation or partnership which owns more than 10% interest in the applicant followed up the chain of ownership until the names and addresses of the non-corporate stockholders and partners exceeding the 10% ownership criterion have been disclosed.

Name \_\_\_\_\_ Interest (%) \_\_\_\_\_

Address \_\_\_\_\_

**(attach pages as necessary to fully comply)**



**Borough of Swedesboro**  
PO Box 56  
Swedesboro, NJ 08085

Applicant - Please have the Borough Clerk fill out this form and then include it with your application.

To:

Subject: Property Taxes

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

Block: \_\_\_\_\_ Lot: \_\_\_\_\_

Owner: \_\_\_\_\_

Location: \_\_\_\_\_

Paid To Date: \_\_\_\_\_

Balance Due: \_\_\_\_\_

Thank you

**BOROUGH OF SWEDSBORO  
ESCROW ACCOUNT INFORMATION**

Name of Applicant: \_\_\_\_\_

Address of Applicant: \_\_\_\_\_

Address of Applicant: \_\_\_\_\_

City, State, Zip \_\_\_\_\_

Name of Project: \_\_\_\_\_

Contact Person: \_\_\_\_\_

Phone Number: \_\_\_\_\_

Fax Number: \_\_\_\_\_

Email Address: \_\_\_\_\_

Project Location Address: \_\_\_\_\_

Block: \_\_\_\_\_ Lot: \_\_\_\_\_

Application Type: \_\_\_\_\_

*Note: This form must be accompanied by a properly filled out W-9 form for an escrow account to be established*

## 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: <input type="checkbox"/> Individual/Sole proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) ▶ ----- <input type="checkbox"/> Exempt payee <input type="checkbox"/> Other (see instructions) ▶	
	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 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.

Social security number : : : : : : : : :
or
Employer identification number : : : : : : : : :

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

### Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
- I am a U.S. citizen or other U.S. person (defined below).

**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 ▶

### General Instructions

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

#### Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
- Certify that you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

**Note.** If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

**Definition of a U.S. person.** For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

**Special rules for partnerships.** Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

- The U.S. owner of a disregarded entity and not the entity,

- The U.S. grantor or other owner of a grantor trust and not the trust, and
- The U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

**Foreign person.** If you are a foreign person, do not use Form W-9. Instead, use the appropriate Form W-8 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

**Nonresident alien who becomes a resident alien.** Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items:

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

**Example.** Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity not subject to backup withholding, give the requester the appropriate completed Form W-8.

**What is backup withholding?** Persons making certain payments to you must under certain conditions withhold and pay to the IRS 28% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

**Payments you receive will be subject to backup withholding if:**

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 3 for details),
3. The IRS tells the requester that you furnished an incorrect TIN,

4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or

5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See the instructions below and the separate Instructions for the Requester of Form W-9.

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

## 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).** Check the "Limited liability company" box only and enter the appropriate code for the tax classification ("D" for disregarded entity, "C" for corporation, "P" for partnership) in the space provided.

For a single-member LLC (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner under Regulations section 301.7701-3, enter the owner's name on the "Name" line. Enter the LLC's name on the "Business name" line.

For an LLC classified as a partnership or a corporation, enter the LLC's name on the "Name" line and any business, trade, or DBA name on the "Business name" line.

**Other entities.** Enter your business name as shown on required federal tax documents on the "Name" line. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on the "Business name" line.

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

### Exempt Payee

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

Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends.

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

The following payees are exempt from backup withholding:

1. An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2),
2. The United States or any of its agencies or instrumentalities,
3. A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities,
4. A foreign government or any of its political subdivisions, agencies, or instrumentalities, or
5. An international organization or any of its agencies or instrumentalities.

Other payees that may be exempt from backup withholding include:

6. A corporation,
7. A foreign central bank of issue,
8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States,
9. A futures commission merchant registered with the Commodity Futures Trading Commission,
10. A real estate investment trust,
11. An entity registered at all times during the tax year under the Investment Company Act of 1940,
12. A common trust fund operated by a bank under section 584(a),
13. A financial institution,
14. A middleman known in the investment community as a nominee or custodian, or
15. A trust exempt from tax under section 664 or described in section 4947.

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

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 9
Broker transactions	Exempt payees 1 through 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 payees 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 <sup>1</sup>	Generally, exempt payees 1 through 7 <sup>2</sup>

<sup>1</sup>See Form 1099-MISC, Miscellaneous Income, and its instructions.

<sup>2</sup>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-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](http://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](http://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 [www.irs.gov](http://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.** Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

**Caution:** A disregarded domestic entity that has a foreign owner must use the appropriate Form W-8.

## Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if 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 payees, see *Exempt Payee* 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.

## 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.

Call the IRS at 1-800-829-1040 if you think your identity has been used inappropriately for tax purposes.

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](mailto:phishing@irs.gov). You may also report misuse of the IRS name, logo, or other IRS personal 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](mailto:spam@uce.gov) or contact them at [www.consumer.gov/idtheft](http://www.consumer.gov/idtheft) or 1-877-IDTHEFT(438-4338).

Visit the IRS website at [www.irs.gov](http://www.irs.gov) to learn more about identity theft and how to reduce your risk.

### 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 <sup>1</sup>
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor <sup>2</sup>
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee <sup>3</sup>
b. So-called trust account that is not a legal or valid trust under state law	The actual owner <sup>3</sup>
5. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
For this type of account:	Give name and EIN of:
6. Disregarded entity not owned by an individual	The owner
7. A valid trust, estate, or pension trust	Legal entity <sup>4</sup>
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

<sup>1</sup> 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.

<sup>2</sup> Circle the minor's name and furnish the minor's SSN.

<sup>3</sup> 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), but the IRS encourages you to use your SSN.

<sup>4</sup> 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.** 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.