

WAIVER OF SITE PLAN CHECK LIST

_____ Borough Application Form (Original and 15 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 – \$ _____
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: 16, signed by Owner and Applicant.

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 _____

PAGE I-A

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.

PAGE I-B

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 $\frac{1}{2}$ 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

WAIVER OF 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. Proposed use of this property _____

G. 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: Waiver of Site Plan _____

Variance(s) _____



NOTE: PLEASE SEE ATTACHED CHECK LIST FOR REQUIRED WAIVER OF SITE PLAN INFORMATION.

WAIVER OF SITE PLAN CHECK LIST

A. An applicant shall submit a Record Plan in support of the application for Waiver of Site Plan. The Plan shall conform with the following minimum criteria:

(1) A plan, at scale of one inch equals 20 feet, or the largest scale possible to show the entire site on one sheet, up to a minimum scale of one inch equals 50 feet, showing accurately, and with complete dimensioning, the boundaries of the site and the location of buildings, structures, uses, parking areas, vegetation, utilities, lighting and other principle features of the subject parcel or lot; and

(2) An architectural record of the existing structures on the site, including at a minimum:

(a) Photographs of all facades;

(b) A copy of the Borough Assessor's record card of the property architectural elevations of the building, if they currently exist;

(c) A letter of opinion submitted by a qualified architect, registered in the State of New Jersey, stating the historical period and the building style of the existing building.

B. The Record Plan shall be signed by the applicant and owner and shall include respective names and addresses.

CORPORATE APPLICANTS ONLY

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)

NOTICE OF HEARING TO COUNTY PLANNING BOARD

**TO: GLOUCESTER COUNTY PLANNING BOARD
 NORTH DELSEA DRIVE
 CLAYTON, NJ 08312**

PLEASE TAKE NOTICE:

**That _____, the undersigned has applied to the
Planning/Zoning Board of the Borough of Swedesboro for relief from the Zoning
Ordinance to permit _____**

**at _____
on Lot (s) _____ and Block (s) _____, of the
Tax Maps of Swedesboro, which property fronts a County road, or adjoins County owned
property, or is within two hundred (200) feet of a municipal boundary. A hearing in this
matter will be held on _____ 20 _____ at _____ P.M. at the
Municipal Building in the Borough of Swedesboro.**

**BOROUGH OF SWEDESBORO
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

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

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	
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:

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

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. See the instructions on page 4.

Sign Here

Signature of
U.S. person ▶

Date ▶

General Instructions

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

Purpose of Form

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 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 ¹	Generally, exempt payees 1 through 7 ²

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

²However, 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. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/businesses and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting 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.

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 disregarded entity owned by an individual	The owner ³
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 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), but the IRS encourages you to use your SSN.

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 1.

Note. If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Secure Your Tax Records from Identity Theft

Identity theft occurs when someone uses your personal information such as your name, social security number (SSN), or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

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. 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 or contact them at www.consumer.gov/idtheft or 1-877-IDTHEFT(438-4338).

Visit the IRS website at www.irs.gov to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons 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.