

**APPLICATION
BOROUGH OF MILFORD, COUNTY OF HUNTERDON, NEW JERSEY**

Type of Application

New Application Preliminary Site Plan
 Revision or Resubmission of Prior Application Final Site Plan

OWNER**

APPLICANT

Name _____

Name _____

Address _____

Address _____

Phone _____

Phone _____

Signature _____

Signature _____

Date _____

Date _____

OWNER CERTIFICATION

I hereby certify that I am the owner of this property and that this application is being made with my full consent and in accordance with my wishes.

Signature of Owner _____

Date _____

NAME AND LOCATION OF DEVELOPMENT

Block _____ Lot _____ Sheet _____

Location of nearest intersection of abutting road with other public roads: _____

Map Date _____ Prepared by _____

Entitled _____

Present Use _____

Proposed Use _____

Lot Area _____ Building Area (ground floor) _____

Building Area (Total) _____ Number of Parking Spaces _____

Description of Proposed Improvements _____

Estimated Cost of Site Improvements _____

FOR BOROUGH USE ONLY

FEES RECEIVED:

Application Fee (s) \$ _____

Escrow Fee (s) \$ _____

\$25.00 per 100 Sq. Ft. \$ _____

Total Fee \$ _____

Planning/Zoning Board Secretary

Date _____

BOROUGH OF MILFORD JOINT LAND USE BOARD VARIANCE APPLICATION CHECKLIST

Applicant _____

Name _____

Address _____

Telephone # _____

E-mail _____

Owner _____

Name & Address (if different from above) _____

Project Name _____

Block(s) _____

Lot(s) _____

Tax Map
Sheet # _____

Checklist Prepared By: _____

Signature of Applicant: _____

**TO BE COMPLETED BY
BOROUGH**

Application No. _____ Application Fee Paid _____

Application Recv'd. _____ Escrow Fee Paid _____

TYPE OF APPLICATION BEING SUBMITTED:

VARIANCES SOUGHT:

FROM ORDINANCE(S):

NOTE 1: If Application is also being made for sub-division and / or site plan approval, the relevant checklist(s) for such approval(s) shall also be completed and submitted.

NOTE 2: Any checklist item for which a waiver is specifically being requested shall be accompanied by a narrative paragraph explaining why the applicant is entitled to such waiver. The waiver may be approved for administrative purposes, but required prior to the approval of the application.

ID	Required documents to be submitted with application	TO BE COMPLETED BY APPLICANT		TO BE COMPLETED BY BOROUGH		
		PROVIDED	N/A	PROVIDED Y/N	REQUEST WAIVER	WAIVER GRANTED
V1	All applications must be submitted to the Administrative Officer of the Milford Joint Land Use Board at least THREE WEEKS prior to regularly scheduled Board meeting. Application and Escrow Fees with separate computation calculation.					
V2	Certification from Tax Collector that all taxes, and rollback taxes, if applicable, upon the subject tract(s) have been paid to date					
V3	Certification from Water / Sewer Clerk that all sewer and water charges / fees, and any late fees, interest, or other assessments are paid to date					
V4	Certified List of Adjoining Property Owners within 200' of subject property(ies)					
V5	Denial Letter from Milford Borough Zoning Officer					
V6	Copy of letter from Milford Fire Company (if lot does not abut a public road)					
V7	Applicant's Certification					
V8	Consent of Owner (if Applicant is not the Owner of subject tract(s))					

BOROUGH OF MILFORD JOINT LAND USE BOARD VARIANCE APPLICATION CHECKLIST

ID	Required documents to be submitted with application	TO BE COMPLETED BY APPLICANT			TO BE COMPLETED BY BOROUGH		
		PROVIDED	N/A	WAIVER REQUESTED	PROVIDED Y/N	REQUEST WAIVER	WAIVER GRANTED
V9	Financial Disclosure Statement, in accordance with N.J.S.A. 40:55D-48, 1 and 48.2, if Applicant is a corporation, partnership or limited liability company.						
V10	Hunterdon County Health Department Construction Permit Referral Form						
V11	Site Walk / Inspection Authorization						
V12	Fee Calculation Form						
V13	Signed Escrow Agreement Form						
V14	Three (3) copies of existing Deeds to subject tract(s) including all protective covenants or deed restrictions applying to tract(s) in question						
V15	Certification from Owner that: - the property in question has not been part of a prior Land Use Application OR - provide a list with dates of all prior applications						
V16	Twelve (12) copies of a Plot Plan to show: A) Scale of 1" = 50' for lots of 1.00 acre or less B) Scale of 1" = 100' for lots in excess of 1.00 acre C) Written and graphic scale D) Reference meridian E) Calculations of overall lot dimensions, frontage, floor area, open areas, and lot area per dwelling F) Acreage of tract G) Septic and Well locations H) Existing structures, pools, fences, trees, culverts, driveways, streams, and existing and proposed utilities including potable water connection and / or wells, storm sewer, drainage swales, streams, gas, electric, telephone and cable, sanitary sewer connections, fire service lines & hydrants I) Minimum required setback lines and actual setback dimensions J) Proposed improvements, drawn to scale indicating dimensions and distances from side, rear, and front yards K) Location of proposed drainage facilities L) Location and width of existing and proposed street rights-of-way and pavement, entrances, exits, and driveways servicing the site, including type of pavement, curbing, etc., and proposed traffic flow M) Location and dimensions of off-street parking N) Location and capacity of all petroleum, fuel, propane, etc. or other storage tanks and statement of type of substance(s) stored in tank(s).						

BOROUGH OF MILFORD JOINT LAND USE BOARD VARIANCE APPLICATION CHECKLIST

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V17	<p>O) Topography at five foot (5') contour intervals for slopes averaging twenty percent (20%) or greater, two foot (2') contour intervals for land of lesser slope per U.S. C.&G.S. Datum</p> <p>P) Spot elevations for areas of slope less than one percent (1%)</p> <p>Q) Key Map</p>						
V18	<p>Flood Hazard - Informain demonstrating compliance with the Flood Damage Control Ordinance, Section 190-60.3D of the Milford Borough Code</p> <p>Building Elevation Plans of proposed structure(s) (front, sides, rear) with dimensions and height of proposed structure(s)</p>						
V19	<p>Preliminary architectural plans of proposed new structure(s) and all other structures and distances from existing / proposed property lines and statement of whether any existing structure(s) will be retained or removed</p>						
V20	<p>Valid LOI issued by NJDEP for entire project or FOD LOI issued by NJ DEP for area of proposed development. *Board will consider request for waiver if there is sufficient evidence presented to determine that there is no impact on any Wetland area.</p>						
V21	<p>Written statement submitted by applicant identifying request for waiver of any checklist requirement (if any).</p>						
V22	<p>All documents properly certified and sealed by the appropriate New Jersey Licensed professional persons (P.E., P.L.S., P.P., C.L.A., R.A., etc.)</p>						
V23	<p>Name and address of the owner, applicant and preparer of plans.</p>						
V24	<p>Names of all current property owners within 200' of the property and identify source information.</p>						
V25	<p>Applications for Development in the Highland's Planning Area: No Application for Development (as defined pursuant to the New Jersey Municipal Land Use Law (N.J.S.A. 40:55D-1, et seq.) involving property wholly located wholly or partially in the Planning Area of the Highlands Region shall be deemed complete or considered for review by the applicable approving authority until and unless the Applicant has obtained and provided a copy of: A) A Consistency Determination from the Highlands Council indicating that the Application is consistent with the Highlands Regional Master Plan; or B) A Consistency Determination from the Highlands Council indicating that the Application is not consistent with the Highlands Regional Master Plan, accompanied by Certification, by the Applicant's professional(s) that the Application has been revised since review by the Highlands Council to achieve consistency with the Highlands Regional Master Plan.</p>						

BOROUGH OF MILFORD JOINT LAND USE BOARD VARIANCE APPLICATION CHECKLIST

ID	Required documents to be submitted with application	TO BE COMPLETED BY APPLICANT		TO BE COMPLETED BY BOROUGH			
		PROVIDED	N/A	WAIVER REQUESTED	PROVIDED Y/N	REQUEST WAIVER	WAIVER GRANTED
V26	<p>Certification of owner noted on the plans (if other than the applicant) as follows: "I certify that I am the owner the applicant of this property and consent of this property and consent to the filing of this application".</p> <p>Owner Signature _____ Date _____</p> <p>Plats shall contain following certification, if improvements are required: "This is to certify that the engineering plans for all improvements are based upon topographical data that has been verified in the field."</p>						
V27	<p>Signature and Seal of N.J. Professional Engineer / Land Surveyor _____ Date _____</p> <p>Certification of Person Preparing Plats and / or Drawings:</p>						
V28	<p>I am the Licensed Professional Engineer or Licensed Land Surveyor who prepared the plat(s) and / or drawing(s) in connection with this Application, and I certify that I have read the items on this checklist numbered V1 through V27 and the Borough's Ordinances, and addressed each item by including it on the plat(s) and / or drawing(s), and I have circled each required item as being included or entered under the "Remarks" column a n tation as to why the item has not been circled nor included on the plat(s) and / or drawing(s). I understand that if each required item is not circled nor a "Remark" included, this / these plat(s) and / or drawing(s) may be rejected by the Variance / Plat Plan Review Committee as incomplete and thereby delay the Application.</p> <p>P.E. or L.S. _____ Date _____</p>						

**BOROUGH OF MILFORD JOINT LAND USE BOARD
VARIANCE APPLICATION CHECKLIST**

Application deemed incomplete for noted deficiencies under items

Date:

Date:

Date:

Application Deemed Complete:

By:

_____ Board Engineer

Date:

Appendix "A"

ESCROW AGREEMENT

This AGREEMENT is made this _____ day of _____, 20____
between _____, hereinafter
referred to as "Applicant", the Borough of Milford Joint Planning Board and Board of
Adjustment, hereinafter referred to as "Board", and the Milford Borough Council,
hereinafter referred to as "Borough"; and

WHEREAS, Applicant is proceeding under the Land Use Ordinance of Milford
Borough and any amendments thereto, for approval of _____

located in Block _____, Lot _____; and

WHEREAS, the Board desires to establish an escrow whereby work required to
be performed by professionals employed by the Board will be reimbursed by the
Applicant as required under the provisions of the Ordinance cited above; and

WHEREAS, both parties feel that it is appropriate to reduce the understanding to
written form.

WITNESSETH: It is mutually agreed between the parties that:

Section 1. PURPOSES

The Board authorizes its professional staff including but not limited to Engineers,
Planners, Attorneys and such other professional experts as may be required to review,
inspect, study and reports on all plans, documents, statements, improvements and
provisions made by the Applicant in conforming to the requirements of the Ordinance
cited and referred to above. The Board directs its professional staff to make all oral
and/or written reports to the Board of its conclusions and findings derived from the
review, study, investigation and like or similar duties performed elsewhere authorized.
The Applicant agrees to pay reasonable professional fees incurred by the Board for the
performance of the duties outlined above.

Section 2. ESCROW ESTABLISHED

Applicant, Board and Borough, in accordance with the provisions of this Agreement
hereby create an escrow to be established in a separate account with the Chief Financial
Officer of the Borough of Milford.

Section 3. ESCROW FUNDS

Applicant by execution of the Agreement shall pay to the Borough, to be deposited in the
depository referred to in Section 2, such sums as are required by Ordinance. Execution

of this Agreement by the Borough acknowledges receipt of the sums referred to in Section 2, such sums as are required by Ordinance. Execution of this Agreement by the Borough acknowledges receipt of the sums referred to under this paragraph.

Section 4. INCREASE IN ESCROW FUND

If during the existence of this Escrow Agreement, the funds held by the escrow holder shall be insufficient to cover any voucher or bill submitted by the professional staff and reviewed and approved by the Board, Applicant shall, within fourteen (14) days from the date of receipt of written notice, deposit additional sums with the escrow holder to cover the amount of the deficit referred to above.

The written notice referred to in this paragraph shall be sent by the Board to the Applicant at the following address:

Unless otherwise shown, receipt shall be presumed to have occurred three days after mailing. The notice required under this paragraph shall be given by the Board.

Section 5. TIME OF PAYMENT

The professionals referred to in this Agreement, upon the conclusion of their services or periodically during the performance of their services, shall submit vouchers of the type and kind referred to under this paragraph. Said vouchers shall include the amounts of fees and costs incurred as a result of the services set forth under Section 1 of the Agreement.

Section 6. BOARD REVIEW

The Board shall review the vouchers submitted by the professionals to determine whether the services performed in the manner and to the degree required by this Agreement. Upon making a determination that said services have been performed properly, the Board shall process said vouchers in the same manner as normally employed for the Borough. At the conclusion of this processing, the Board shall recommend to the Borough Council that the amounts specified in said vouchers be established pursuant to this Agreement and paid to the respective claimants.

Section 7. APPLICANT'S OBJECTIONS

The Applicant shall have the right to make periodic inspections of the records maintained by the escrow holder to determine the status of the escrow at any point of time. Where the Applicant objects to the payment of any voucher from the escrow fund, he shall have the right to appeal, upon three (3) days notice to the professional involved, to the Board to determine whether the payment objected is proper. The standards of review to be utilized by the Board in determining whether said payments are proper shall be whether the fees incurred are reasonable and whether the work has been performed properly. The Board shall afford the Applicant and the professional an opportunity to be heard and shall render its decision at its next regular meeting.

Section 8. INTEREST ALLOCATION

Any and all interest accruing the deposits made and held in escrow by the Applicant shall revert to and become the property of the escrow holder as compensation for the services rendered in connection with this Escrow Agreement.

Section 9. RETURN OF OVERAGES

After all expenses referred to in this Agreement have been paid and the Board is satisfied that there will be no further submissions for payment in connection with this Application, the Board, by resolution, shall authorize the return to the Applicant of any and all funds remaining in the escrow account. Return of such overage shall not relieve the Applicant of the obligation to pay for any expenses of the kind and type covered by the Agreement should the same arise in the future in connection with this application or in connection with any subsequent amendments or revisions to the within application.

IN WHITNESS WHEREOF the parties hereto have set their hands and seals the date first written above.

Applicant

Notary Public

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

Milford Borough Joint Planning Board & Board of Adjustment:	
_____ Board Administrator	_____ Board Chairman
Borough of Milford:	
_____ Borough Clerk	

Appendix "B"

Borough of Milford
P.O. Box 507
30 Water Street
Milford, NJ 08848-0507

I, _____ OWNER OR
AGENT OF BLOCK _____, LOT _____, HEREBY UNDERSTAND
THAT ALL PROFESSIONAL EXPENSES AND FEES INCURED WITH THE
REVIEW OF MY APPLICATION ARE MY PERSONAL RESPONSIBILITY AND
SHOULD BE PAID BY ME UPON PRESENTATION.

I ALSO UNDERSTAND THAT FINAL APPROVAL OF MY APPLICATION IS
PREDICATED BY THE PAYMENT OF THE BILLS/VOUCHERS.

Signed: _____

Dated: _____

NOTE: This item will be added to the Checklist



BOROUGH OF MILFORD

P.O. Box 484, Milford, NJ 08848-0484

Phone: (908) 995-2760

or

Borough Hall: (908) 995-4323

Fax: (908) 995-2343

**CERTIFIED LIST – 200 FOOT SEARCH
JOINT PLANNING BOARD & BOARD OF ADJUSTMENT**

To: Milford Borough Tax Assessor

The applicants(s) _____

Request a Certified List of Property Owners within 200 feet of Block _____,

Lot _____. Attached is the \$10.00 fee for the search.

Date of request: _____

Applicant's Signature

Mailing Address:

Enclosure: \$10.00 Search Fee made payable to the Borough of Milford



Water & Sewer Department

BOROUGH OF MILFORD

P.O. Box 484, Milford, NJ 08848-0484

Phone: (908) 995-2760

or

Borough Hall: (908) 995-4323

Fax: (908) 995-2343

To Who It May Concern:

re: Block _____, Lot _____

Owner of Record

Street Address

This certifies that water & sewer charges have been paid thru

_____ on the above referenced property, which is located in Milford Borough.

Sincerely,

Borough Official

Dated _____

Please return this form to:

Phone: () _____



OFFICE OF TAX COLLECTOR

BOROUGH OF MILFORD

P.O. Box 484, Milford, NJ 08848-0484

Phone: (908) 995-2760

or

Borough Hall: (908) 995-4323

Fax: (908) 995-2343

To Who It May Concern:

re: Block _____, Lot _____

Owner of Record

Street Address

This certifies that taxes have been paid thru _____

on the above referenced property, which is located in Milford Borough.

Sincerely,

Tax Collector

Dated _____

Please return this form to:

Phone: () _____



BOROUGH OF MILFORD

P.O. Box 484, Milford, NJ 08848-0484

Phone: (908) 995-2760

or

Borough Hall: (908) 995-4323

Fax: (908) 995-2343

AFFIDAVIT PROOF OF SERVICE

JOINT PLANNING BOARD & BOARD OF ADJUSTMENT

I, _____, hereby certify that I have given written notice to all parties owning property within 200 feet of Block _____, Lot _____, as shown on the attached list from the Milford Borough Tax Assessor:

by certified mail sent on _____

hand delivered on _____

Also attached is a copy of the written notice as stated above and the Affidavit received from the newspaper notice.

Applicant's Signature

Attachments:

Copy of the Written Notice

Copy of the Certified 200 foot Search

Copy of the Newspaper Affidavit

Certified Mail Receipts

Notary: Sworn and subscribed
before me this _____ day of
_____, 20__.

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.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
2 Business name/disregarded entity name, if different from above	
3 Check appropriate box for federal tax classification; check only one of the following seven boxes: <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ Note. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner. <input type="checkbox"/> Other (see instructions) ▶	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <i>(Applies to accounts maintained outside the U.S.)</i>
5 Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
6 City, state, and ZIP code	
7 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 generally 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 instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

Social security number													
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or													
Employer identification number													
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Part II Certification

Under penalties of perjury, I certify that:

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

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.

Sign Here	Signature of U.S. person ▶	Date ▶
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General Instructions

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

Future developments. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at www.irs.gov/fw9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following:

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)

- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding? on page 2.

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting?* on page 2 for further information.

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

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

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

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

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

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the entity;
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the trust; and
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

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

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

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

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

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

Backup Withholding

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, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

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

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 3 for details),

3. The IRS tells the requester that you furnished an incorrect TIN,

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

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

Certain payees and payments are exempt from backup withholding. See *Exempt payee code* on page 3 and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships* above.

What is FATCA reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code* on page 3 and the Instructions for the Requester of Form W-9 for more information.

Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account; for example, if the grantor of a grantor trust dies.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Line 1

You must enter one of the following on this line; do not leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account, list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9.

a. **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

Note. ITIN applicant: Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040/1040A/1040EZ you filed with your application.

b. **Sole proprietor or single-member LLC.** Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or "doing business as" (DBA) name on line 2.

c. **Partnership, LLC that is not a single-member LLC, C Corporation, or S Corporation.** Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2.

d. **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. 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 line 2.

e. **Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a "disregarded entity." See Regulations section 301.7701-2(c)(2)(iii). Enter the owner's name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on line 2, "Business name/disregarded entity name." If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.