

Lebanon Borough Sewerage Authority

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LEBANON BOROUGH SEWERAGE AUTHORITY SEWER CAPACITY APPLICATION PACKAGE

This Application Package has been established to assist you in your request for Sewer Capacity in Lebanon Borough. In this package, you will find the following items that are needed when applying for sewer capacity:

1. Request for Informal Meeting – This is used to introduce a proposed project and seek direction from the Authority. The Informal Meeting Request and fee must be received, together with a request to be included on the agenda of the LBSA at least ten (10) calendar days prior to a regular meeting date. Any related information, concept plans or specifications that may be available, must be submitted with the Informal Request. LBSA meetings are held on the first Thursday of each month.
*(This is an optional step and best used when simply seeking direction. If your project is ready for actually applying for sewer service, start with Step 2.)
2. Application for Sewer Service – Details and instructions are on the form.
3. Plan Requirements – This is not required for an Informal Meeting. This is required when submitting an Application for Sewer Service.
4. LBSA Application Fees and Initial Escrow Deposits – Refer to this table for all fees.
5. Checklist – This will help you ensure you have all the items needed for LBSA to make a decision.

LEBANON BOROUGH SEWERAGE AUTHORITY

REQUEST FOR INFORMAL MEETING

DATE SUBMITTED: _____

***Informal Meetings are used to introduce a proposed project and seek direction from the Authority. The Informal Meeting Request and fee must be received, together with a request to be included on the agenda of the LBSA at least ten (10) calendar days prior to a regular meeting date. Any related information, concept plans or specifications that may be available, must be submitted with the Informal Request. LBSA meetings are held on the first Thursday of each month.**

1. PROPERTY OWNER _____

2. PROPERTY ADDRESS _____

3. BLOCK AND LOT _____

4. REQUESTOR NAME
(If different than property owner) _____

5. REQUESTOR ADDRESS _____

6. PROPOSED USE _____

Complies with Lebanon Borough Land Use Ordinances Yes _____ No _____

If no, explain all non-compliance _____

7. GENERAL INFORMATION ABOUT THE PROPOSED PLANS FOR THE PROPERTY

8. INFORMAL MEETING FEE OF \$75.00: Paid Y _____ N _____ (non-refundable)

9. AUTHORIZATION OF OWNER FOR REQUEST : (print and sign) _____

Neither the LBSA nor the Developer shall be bound by any Informal Meeting or Concept Plan for a proposed project. No approvals shall be granted on an Informal Meeting Request.

LEBANON BOROUGH SEWERAGE AUTHORITY
APPLICATION FOR SEWER SERVICE

1. **Project Address :** _____

BLOCK _____ LOT _____

2. **Property Owner:**

Name: _____

Address: _____

Phone: _____

3. **Applicant (if different from property owner, see page 3):**

Name: _____

Address: _____

Phone: _____

4. **NJ Licensed Attorney Required (Any Corporate Entity – Corp., LLC, INC., CO.):**

Name: _____

Firm: _____

Address: _____

Phone: _____

5. **NJ Licensed Engineer/Architect:**

Name: _____

Firm: _____

Address: _____

Phone: _____

6. Proposed Use – Using current standards of DEP. Please check one of the following:

- Single Family Dwelling, Alteration, or Addition
- Residential Mixed Use – Residential/Business
- Minor Site plan
- Major Site Plan
- Major Subdivision

NOTICE: Calculations are necessary for all Application Types, except for one (1) Single Family Dwelling.

Is the Proposed Use a Food Service/Prep Establishment? Yes _____ No _____

NOTICE: Food Service/Preestablishments must comply with Grease Trap Regulation #94-01.

Is the Proposed Use an Industrial Use? Yes _____ No _____

NOTICE: All Industrial Uses are subject to review and approval by the Readington-Lebanon Sewerage Authority. Industrial Uses must provide a wastewater characterization to ensure the wastewater being discharged complies with the Lebanon Borough Sewerage Authority's definition of Normal Sewage. Industrial Use that does not comply with the Lebanon Borough Sewerage Authority's definition of Normal Sewage, or not approved by the Readington-Lebanon Sewerage Authority's definition of Normal Sewage, or not approved by the Readington-Lebanon Sewerage Authority may require pretreatment.

Normal Sewage is defined by the Lebanon Borough Sewerage Authority, if analyses show it meets the following parameters:

1. B.O.D, not to exceed 2,083 pounds per million gallons (250 parts per million).
2. Grease and Oil, (Freon extractable materials) not to exceed 427 pounds per million gallons (50 parts per million).
3. pH not less than 5.5 or more than 9.5.
4. Suspended solids not to exceed 2,083 pounds per million gallons (250 parts per million).

7. Project Plans submitted to the Land Use Planning Board, Board of Adjustment, or Construction Code Office, must be provided. See Application for Sewer Service Attachment "Plan Requirements" for further information on Plans.

Engineer's/Architect's Signed and Sealed Plans Attached:

Yes _____ No _____

Engineer's/Architect's Signed and Sealed Capacity Calculations Attached:

Yes _____ No _____

9. In order for an application package to be considered for completeness, the application package must be submitted to the Authority at least 15 business days prior to the regular scheduled meeting of the Board of Commissioners. The application is complete when the administrative Authority review of the application and checklist finds sufficient information has been supplied and the appropriate fees are paid.

Upon signing the application, the Owner/Applicant does hereby certify:

1. That the Applicant/Proposed Occupants will comply with all Sewer use Rules and Regulations of the Lebanon Borough Sewerage Authority.
2. That the wastewater discharge shall consist of the discharge of Normal Sewage (as defined above) quality wastewater only, or wastewater of a non-significant industrial waste quality.

10. Owner/Applicant Signature: _____

(Print Name & Title)

11. If the Applicant and Owner are not one and the same, the Owner's Authorization to Proceed is also required.

Owner's Authorization to proceed: As the Property Owner, I have reviewed this application and by signing below, I am aware that I am providing my Authorization to Proceed.

Owner's Signature: _____

(Print Name & Title)

.....

LBSA Use Only

Date Application Received: _____

Date Application is deemed complete: _____

Reviewed by Administrator:

Date: _____ **Initials:** _____

If incomplete, information needed:

Fees Paid: Yes _____ **No** _____

Fees needed: _____

LBSA Application Fees and Initial Escrow Deposits

LBSA Application Fees and Initial Escrow Deposits (A separate check is required for each item)

<i>TYPE OF APPLICATION</i>	<i>APPLICATION FEE</i>	<i>INITIAL ESCROW DEPOSIT</i>
1. Single Family Dwelling (New construction or alterations/additions)	\$100.00	\$400.00
2. Residential Mixed Use/Residential/Business	\$150.00	\$750.00
3. Minor Site Plan	\$150.00	\$900.00
4. Minor Subdivision	\$150.00	\$750.00
5. Major Site Plan	\$500.00	\$1000.00 + \$10.00 per 100 square feet of building area
6. Major Subdivision	\$500.00	\$500.00 per each proposed lot

LBSA Application Fees and Initial Escrow Deposits

****Please Note:**

- The application fee is **non-refundable**.
- Minor vs Major Site Plans and Subdivisions are determined by the definitions in the New Jersey Municipal Land Use Law and Local Land Use Ordinances.

LEBANON BOROUGH SEWERAGE AUTHORITY
COUNTY OF HUNTERDON

ESCROW AGREEMENT

THIS AGREEMENT made this _____ day of _____, 20____, between

hereinafter referred to as “Developer”; and the LEBANON BOROUGH SEWERAGE
AUTHORITY, hereinafter referred to as “LBSA”

WHEREAS, the Developer has filed an application for Informal review and/or an application for sewer service under the rules and regulations of the LBSA and N.J.S.A. 40:14A-1 et seq. and N.J.S.A. 40:55D-1, et seq. (as applicable) for consideration and/or approval of capacity and/or sewer service on Block _____, Lot _____ for the property street address commonly known as _____.

WHEREAS, the Developer desires to establish an Escrow Account whereby review, inspection and approval work required to be performed by professionals employed by the LBSA, will be paid for by the Developer as required under the LBSA Rules and Regulations and the Statutes of the State of New Jersey.

NOW THEREFORE, for and in consideration of the services to be provided, it is mutually agreed as follows:

Section 1. Escrow Established & Funding

The Developer and the LBSA, in accordance with the provisions of this Agreement and governing laws and Rules and Regulations, hereby create an Escrow Account(s) to be established with the Treasurer of the LBSA. The Developer shall pay to the LBSA, such sums as required by the LBSA Escrow Resolution and governing laws. Execution of this Agreement by the LBSA acknowledges receipt of the sums referred to under this section.

Section 2. Professional Services

Upon the receipt of this fully executed Agreement and the Escrow Funding, the LBSA will authorize its professional consultants to review applications and plans or other correspondence, reports and other documents, inspection of improvements or other purposes under the provisions of N.J.S.A. 40:14A-40 through 40:14A-45 related to this development and attend and participate in such meetings as part of a continuing review of the application, and subsequent to approval, to insure compliance with all conditions of approval, LBSA rules and regulations and government standards, and commitments made by the Developer. The LBSA directs its professional consultants to make all oral and/or written reports and other work products (such as resolutions and agreements) to the LBSA on its conclusions and findings derived from the review, study, investigation and like or similar duties performed as elsewhere authorized. The Developer agrees to pay all reasonable professional fees incurred by the LBSA for the performance of the duties outlined above.

Section 3. Increase in Escrow.

If during the existence of this Escrow Account, the funds held in Escrow shall be reduced to 35% of the initial deposit, the Developer shall upon written Notice from the Treasurer, replenish such funds to the amount directed, but not exceeding the original escrow amount, and within 10 days of such Notice. Additionally, until such funds are fully replenished, no further consideration, review, processing or inspections shall be performed by or on behalf of the LBSA by its professionals, staff or employees until the additional Escrow has been deposited.

The written Notice referred to in this Section shall be sent to:

Name: _____

Address: _____

Receipt shall be presumed to have occurred three days after mailing of the Notice to the above address by regular mail. Notice required under this Section shall be given by the LBSA Treasurer.

Section 4. Time of Payment.

The professionals referred to in this Agreement, upon the conclusion of their services, and/or periodically during the performance of these services, shall submit vouchers conforming to the requirements established by the LBSA and N.J.S.A. 40:14A-41.c. for vouchers of the type and kind referred to under this Section. Said vouchers shall include the amounts of all fees; and costs incurred as a result of the services set forth under Section 2 of this Agreement, and shall be set forth with specificity and detail as required by the above Statute.

Section 5. Municipal Review.

The LBSA shall review the vouchers submitted by the professionals and upon making a determination that said services have been performed, the LBSA shall process and pay said vouchers from the Applicant's escrow account in the same manner and under the same terms as are normally employed for vouchers submitted for work performed on behalf of the LBSA.

Section 6. Accounting and Closeout.

The Developer shall have the right to make periodic inspections or request an accounting of the records maintained by the LBSA to determine the status of the Escrow Account and vouchers charged against such account. The close out procedures as provided by LBSA Rules and Regulations and N.J.S.A. 40:14A-41.d. shall apply to all deposits and escrow accounts established hereunder and shall commence after the LBSA has granted final approval and a signed Service/Connection Agreement has been executed between the Developer and the Authority in the case of application review escrows and deposits; or after the improvements have been installed and approved in accordance with LBSA Rules and Regulations and N.J.S.A. 40:14A-40 in the case of improvement inspection escrows and deposits and performance and/or maintenance bonds have been submitted by the Developer. The Developer shall comply with all notice requirements to the LBSA and relevant LBSA professionals, and within the time periods established thereunder, the

LBSA shall render a written final accounting within the time periods established and refund to the developer any remaining balances in the depositor escrow account, including interest in accordance with N.J.S.A. 40:14A-7.3.

Section 7. Interest on Deposits.

All deposits to establish Escrow accounts required under this Agreement and the LBSA Rules and Regulations and New Jersey Statutes shall be deposited and the interest thereon and any administrative expenses of the LBSA regarding all other administrative and custodial expenses on the account, shall be maintained and disbursed in accordance with the provisions of N.J.S.A. 40:14A-7.3.

Section 8. Calculation of Escrow Deposits.

The amount of deposit required for review of applications and plans or other correspondence, reports and other documents, inspection of improvements or other purposes under the provisions of N.J.S.A. 40:14A-40 through 40:14A-45 related to this development and attendance and participation in such meetings as part of a continuing review of the application, shall be reasonable in regard to the scale and complexity of the development, and the amount of the initial deposit required shall be established by and in accordance with the authorizing Resolution of the LBSA.

Section 9. Authorized Representative; Execution.

The undersigned is the individual Developer or the duly authorized agent/representative of the Developer with full authorization to sign, bind and commit performance hereunder on behalf the Developer.

IN WITNESS WHEREOF, the parties hereto have set their hands and seal the date first written above.

Signatures:

Developer:

Lebanon Borough Sewerage Authority

Print & Sign Name

Treasurer

Amount Received:\$ _____

Check No.: _____

Request for Taxpayer Identification Number and Certification

**Give form to the
 requester. Do not
 send to the IRS.**

Name (as shown on your income tax return)	
Business name, if different from above	
Check appropriate box: Individual/Sole proprietor Corporation Partnership Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) _____ Other (see instructions)	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 7. **Note.** If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Social security number
or
Employer identification number

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the 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
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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 †	Generally, exempt payees 1 through 7

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

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.

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 The minor ²
3. Custodian account of a minor (Uniform Gift to Minors Act)	
4. a. The usual revocable savings trust (grantor is also trustee) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee ¹ 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

¹List 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.

²Circle the minor's name and furnish the minor's SSN.

³You 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.

⁴List 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.