



WEST WINDSOR TOWNSHIP

DEPARTMENT OF COMMUNITY DEVELOPMENT
DIVISION OF LAND USE

THE FOLLOWING MAY BE HELPFUL IN YOUR PRESENTATION TO THE ZONING BOARD OF ADJUSTMENT:

In seeking relief from the existing regulations established by the Township's land use regulations, you must tell the Board what it is you are requesting and provide evidence to enable the Board to make a determination that you are entitled to the relief requested. By law, this process is in the nature of a judicial hearing. Accordingly, your cooperation and respect will be appreciated. Any questions you may have during the hearing may be addressed to the Chair or the Board's attorney.

It is your burden to meet the legal criteria for entitlement to the relief you are seeking. Please note that the criteria will change depending on the variance type you are requesting. In general, you will be requested to provide both the "positive reasons" for granting your relief as well as the "negative reasons." Regarding the latter, you will need to prove that the granting of your variance will not cause a substantial detriment to the public good nor a substantial impairment to the intent of the zoning plan and ordinance.

All testimony is presented under oath. An electronic recording is made as a record of these proceedings, so please speak into the microphone. You may present a brief description of the nature of your application and then you are to present whatever testimony, witnesses, and exhibits you wish the Board to consider. The Board members may ask questions of you and your witnesses. Other persons, including members of the public, also have the right to ask questions, make statements, or present testimony for the Board's consideration. The applicant has the right to cross examine anyone who testifies including the board professionals and members of the public.

Upon completion of the testimony and related questions, the Board will close the public portion of the hearing and enter a deliberative session during which there will be no further testimony or argument unless the Board directs it. The deliberation and decision of the Board will take place in public. To confirm a decision taken by vote of the Board, a formal resolution will be prepared by the Board attorney for memorialization at the next regular meeting, which concludes the Board's action at that time.



WEST WINDSOR TOWNSHIP

DEPARTMENT OF COMMUNITY DEVELOPMENT DIVISION OF LAND USE ZONING BOARD OF ADJUSTMENT CHECKLIST

Application Name: _____

Location: _____

Block: _____ Lot: _____ App. No. _____

Zoning District: _____

Variance Requested (check all that apply, see Page 4 for definitions)

c(1) _____	c(2) _____		
d(1) _____	d(2) _____	d(3) _____	
d(4) _____	d(5) _____	d(6) _____	

Applications shall be submitted to the Township Land Use Division during “Open Window Week” (The week of the second Wednesday of each month).

An application shall not be considered complete until ALL the documents and information listed below have been submitted and the applicant receives a letter from the Township Land Use Office deeming such application complete. A letter deeming the application complete or incomplete shall be sent within 45 days from the receipt of these submittal requirements listed below.

Please submit one (1) original copy of the information requested below.

Submittal Requirements

<i>Requirements</i>	<i>Provided</i>	<i>N/A*</i>	<i>Waiver**</i>
(1) Completed original “Application to West Windsor Zoning Board of Adjustment”	_____	_____	_____
(2) Completed “c” Bulk Variance Application (if applying for “c” Variance)	_____	_____	_____
(3) Completed “d” Variance Application (if applying for “d” Variance)	_____	_____	_____
(4) Fees: Checks made payable to West Windsor Township			
Submit one (1) check for Application fee(s) and one (1) check for Escrow fee(s)			
(a) c Variance Application Fee: \$100	_____	_____	_____
(b) c Variance Escrow Fee: \$350 per variance	_____	_____	_____
(c) d(1), d(2), d(3), d(5), and d(6) Application Fee: \$1,500	_____	_____	_____
(d) d(1), d(2), d(3), d(5), and d(6) Escrow Fee: \$5,000	_____	_____	_____
(e) d(4) Application Fee: \$100	_____	_____	_____
(f) d(4) Escrow Fee: \$2,500	_____	_____	_____

<i>Requirements</i>	<i>Provided</i>	<i>N/A*</i>	<i>Waiver**</i>
(5) One (1) original copy of folded and collated maps, plans and documentation showing the following:			
(a) Key Map with legible street plan showing the location of the subject property with a north arrow.			
(b) Accurate location of all property lines.			
(c) Zoning classification of land.			
(d) Tax map block and lot numbers.			
(e) Location of existing and/or proposed houses, additions, driveways, pools, and/or other buildings and structures with accurate distances from the property lines drawn to scale.			
(f) For adjoining properties, the distance from structures to the nearest property line of subject property. The names of owners on all adjoining property shall also be provided.			
(g) Location of existing and/or proposed septic systems.			
(h) Acreage of subject property.			
(i) Location of all easements, public rights-of-way, and greenbelt areas as shown in the Conservation Element of the Master Plan			
(j) Identification of any trees to be removed by species and size (caliper)			
(k) Existing and proposed floor plans indicating overall dimensions and square footage for each floor. All existing and proposed architectural elevations. Height(s) of building and/or structure as defined in Section 200-4 (Building Height) of the West Windsor Land Use Code.			
(6) Certification in writing from the Tax Collector that all taxes are paid in full for the current quarter			
(7) Photos of property and existing structure (all sides).			
(8) Completed agreement to pay for professional review and inspections.			
(9) Completed W-9 Form.			
(10) Completed residential conformity checklist.			
(11) Aerial photograph of subject property including lots within 200 feet thereof (aerials may be acquired from Google.com).			
(12) NJDEP Letter of Interpretation/presence or absence of wetlands			

<i>Requirements</i>	<i>Provided</i>	<i>N/A*</i>	<i>Waiver**</i>
(13) For d(4), d(5), and d(6) variances, please submit a copy of a tax map showing the sizes of lots, the square footages of dwellings and, to the extent practicable, the heights of dwellings with photographs thereof for lots on both sides of the street of the subject property for at least five hundred (500) feet along either side of the subject property.	_____	_____	_____

The following items are necessary for the public hearing and should be submitted electronically and original copies delivered to the Land Use Office no later than by the close of business of the day of the hearing. These items do not affect the completeness of the application.

<i>Requirements</i>	<i>Provided</i>	<i>N/A*</i>	<i>Waiver**</i>
(14) Certified list of property owners within 200 feet of the subject property.	_____	_____	_____
(13) Original notice to property owners.	_____	_____	_____
(14) Affidavit of publication from The Princeton Packet.	_____	_____	_____
(15) Certified mail receipts showing postal date stamp from letters sent to property owners and any green receipt cards from the post office.	_____	_____	_____
(16) Original Affidavit of Proof of Service	_____	_____	_____

* N/A: Not Applicable

** If a waiver is requested, please attach a written statement explaining why said waiver should be granted.

Once the initial copy of the application(s), plans and documentation has been submitted, the Land Use Officer will review the package for accuracy. A letter will then be sent to the applicant requesting any changes if necessary and indicating the total number of copies documentation needed. When the requested copies are received by the Land Use Office, the application will be deemed complete and the application will be scheduled for the next available meeting of the Zoning Board of Adjustment.

The Zoning Board of Adjustment meets the first Thursday of each month at 7:00 pm at the West Windsor Township Municipal Building, 271 Clarksville Road, West Windsor, New Jersey 08550.

Variance Definitions

<i>Variance</i>	<i>Type</i>	<i>Summary</i>
C(1)	Physical Features Test	40:55D-70.c(1): Where (a) by reason of exceptional narrowness, shallowness or shape of a specific piece of property, or (b) by reason of exceptional topographic conditions or physical features uniquely affecting a specific piece of property, or (c) by reason of an extraordinary and exceptional situation uniquely affecting a specific piece of property or the structures lawfully existing thereon, the strict application of any regulation would result in peculiar and exceptional practical difficulties to, or exceptional and undue hardship upon, the developer of such property.
C(2)	Public Benefits Test	40:55D-70.c(2): Where in an application or appeal relating to a specific piece of property the purposes of this act would be advanced by a deviation from the zoning ordinance requirements and the benefits of the deviation would substantially outweigh any detriment.
D(1)	Use	40:55D-70.d(1) A use or principal structure in a district restricted against such use or principal structure
D(2)	Expansion of a Nonconforming Use	40:55D-70.d(2) An expansion of a nonconforming use.
D(3)	Conditional Use	40:55D-70.d(3) Deviation from a specification or standard pertaining solely to a conditional use.
D(4)	Floor Area Ratio	40:55D-70.d(4) An increase in the permitted floor area ratio.
D(5)	Density	40:55D-70.d(5) An increase in the permitted density, except as applied to the required lot area for a lot or lots for detached one or two dwelling unit buildings, which lot or lots are either an isolated undersized lot or lots resulting from a minor subdivision.
D(6)	Height	40:55D-70.d(6) A height of a principal structure which exceeds by 10 feet or 10% the maximum height permitted in the district for a principal structure.



WEST WINDSOR TOWNSHIP

DEPARTMENT OF COMMUNITY DEVELOPMENT DIVISION OF LAND USE RESIDENTIAL CONFORMITY CHECKLIST

Application Name: _____

Location: _____

Block: _____ Lot: _____ App. No. _____

Property Survey to Show:

<i>Item</i>	<i>Provided</i>
A. Completed original "Application to West Windsor Zoning Board of Adjustment"	_____
B. Easements	_____
C. Septic location (if applicable)	_____
D. Overall lot dimensions	_____
E. Proposed improvements, drawn to scale indicating dimensions and distances from front, side, and rear lot lines	_____

Complete Areas Below as Appropriate

<i>Item</i>	<i>Area</i>
A. Area of lot	_____ Square feet
B. Area of existing residence, excluding garage (include all floors except basement, unless basement is used as "living space")	_____ Square feet
C. Area of first floor	_____ Square feet
D. Area of garage	_____ Square feet
E. Area to be constructed or improved (e.g. addition, renovation, or basement)	_____
F. Area of existing paved surfaces on lot (e.g. paved driveway, walkway to house excluding public sidewalk)	_____ Square feet
G. Area of proposed paved surfaces (e.g. new driveway, walkways, patios, etc.)	_____ Square feet

Official Use Only

<i>Item</i>	<i>Area</i>
A. Maximum Improvement Coverage	_____ %
B. Floor Area Ratio	_____ %



WEST WINDSOR TOWNSHIP

DEPARTMENT OF COMMUNITY DEVELOPMENT DIVISION OF LAND USE

AGREEMENT TO PAY FOR PROFESSIONAL REVIEW AND INSPECTIONS

Applicant: Please provide required application fee/escrow deposit, sign below under the agreement to pay for a Professional Review of your application, and return to the Manger of the Division of Land Use.

Name of Application: _____
Application Control Number: _____
Amount of Application Fee: _____
Amount of *Initial* Escrow Fee: _____

NOTE: Please pay application fee and escrow fee by separate checks in order to ensure prompt processing.

Date Received: _____
Planning Board: _____ Zoning Board: _____

Fee Calculation

Type of Application	Application Fee	Escrow Deposit	Inspection Fee
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Corporate/Federal Tax ID: _____
Individual/Social Security ID: _____

Applicant's Address: _____
Block: _____ Lot: _____ Name of Applicant/Agent: _____

Applicant agrees to pay for all professional review/inspection costs incurred by West Windsor Township during the review and approval process for the above referenced development application pursuant to Section 82-3, Development Application Review Fee Ordinance, General Ordinances of West Windsor Township and the Municipal Land Use Law(MLUL) 40:55D-53.1 et seq.

Applicant's signature Title Date

Approved: West Windsor Township Land Use Division

Manager, Division of Land Use Date



WEST WINDSOR TOWNSHIP

DEPARTMENT OF COMMUNITY DEVELOPMENT DIVISION OF LAND USE ZONING BOARD OF ADJUSTMENT APPLICATION

For Official Use Only

Application Control Number: _____

Date Filed: _____

Section 1: Information Regarding the Applicant

A. Full Legal Name: _____

B. Mailing Address: _____

C. Home Telephone Number: _____

D. Cell Phone Number: _____

E. Email Address: _____

F. The Applicant is a:

Partnership: _____

Individual(s): _____

Other (Please Specify): _____

G. If the Applicant is a corporation or a partnership, please attach a list of the names and addresses of persons having a 10% interest or more in the corporation or partnership.

F. The Applicant is a:

Owner: _____ Lessee: _____

Purchase Under Contract: _____ Other: _____

H. If the Applicant is not the owner of the property in question, the Applicant must obtain and submit a copy of this application signed by the owner in the space provided in Section 7B.

Note: If the applicant is a corporation seeking relief under N. J. S.A. 40:55D-70 et seq., then the Applicant must be represented by a New Jersey Attorney).

Section 2: Information Regarding the Property

- A. Property Address: _____

- B. Block Number(s): _____ Lot Number(s): _____
- C. Zoning District:: _____
- D. Property Dimensions: _____
- E. Size of Property: _____ Square feet/acre(s)
- F. Road Frontage: _____
- G. The Property is Located:
1. Withing 200 feet of another municipality _____
 2. Adjacent to an existing or proposed County road _____
 3. Adjacent to a state highway _____

If any of the above apply, please make sure that all proper jurisdictional authorities ARE properly noticed and served. If there is any doubt on who should be notified, please contact the Planning/Zoning Office).

- H. Have there been any previous Zoning Board of Adjustment or Planning Board hearings involving this property?
Yes: _____
No: _____
- I. If the answer to "H" is yes, attach a copy of the written decision(s) adopted by the applicable Board.

Section 3: Information About Requested Relief

- A. Nature of Application: _____
1. Type of Application _____
 - a. "a" Variance: Appeal of Zoning Officer _____
 - b. "a" Variance: Appeal of Alleged Error _____
 - c. "c" Variance: Bulk (Dimensional) _____
 - d. "d" Variance: (use, FAR, density, heigh, etc.): _____
 2. Subdivision _____
 - a. Proposed _____
 - b. To follow _____
 3. Site Plan _____
 - a. Proposed _____
 - b. To follow _____
 4. Waiver of lot street frontage requirement _____
 5. Exception to the official map _____

Section 3: Information About Requested Relief (continued)

B. Please attach one copy of the following forms depending on the type of application beings submitted:

1. "a" Variance: Appeal of Zoning Officer _____
2. "a" Variance: Appeal of Alleged Error _____
3. "c" Variance: Bulk (Dimensional) _____
4. "d" Variance: (use, FAR, density, heigh, etc.): _____

Section 4: Information About Experts

The following information, although not required, is requested to enable the Board to better facilitate the processing of this application.

A. Applicant's Attorney

Name: _____
Address: _____
Phone: _____
Email: _____

B. Applicant's Engineer

Name: _____
Address: _____
Phone: _____
Email: _____

C. Applicant's Architect

Name: _____
Address: _____
Phone: _____
Email: _____

D. Applicant's Planner

Name: _____
Address: _____
Phone: _____
Email: _____

E. Other Expert(s)

Name: _____
Address: _____
Phone: _____
Email: _____

Section 5: Submittal of Application

Please submit one (1) copy of the following material to the Planning/Zoning Office during "Open Window" week, which is the week of the second Wednesday of each month.

<i>Requirements</i>	<i>Provided</i>
A. Signed application (with a copy of an agreement with the owner if being purchased)	_____
B. One (1) set of scaled drawings showing all adjoining properties affected and all features involved (e.g. dimensions of present and proposed buildings, location of all structures and distances between various structures and property lines, parking layout, etc.)	_____
C. One (1) set of applications as required by Section 3B: Information About Requested Relief. Once your application is received by the Planning and Zoning Office, you will receive a certified letter from the Director of Community Development outlining what, if any, changes are required. The required application and escrow fee amounts as well as the required number of copies of the application and plans to be deemed complete will be outlined in said letter.	_____

Section 6: Complete Application

Once an application has been deemed complete, the following items need to be addressed at least 10 days prior to your meeting date.

<i>Requirements</i>	<i>Provided</i>
A. Notice of all property owners within 200 feet via Certified Mail (Return Receipt Requested)	_____
B. Copy of notice to the official newspaper of the West Windsor Township Zoning Board of Adjustment (contact the Planning and Zoning Officer for the name of the official newspaper)	_____
C. Notification of State or County if proposed application borders State/County Road, or is within 200 feet of such roadway	_____
D. Notification of adjoining County or Municipality if proposed application is located within 200 feet of the proposed application.	_____

A complete application requires the following submissions to the Planning/Zoning Office at least 3 days prior to the scheduled meeting date.

<i>Requirements</i>	<i>Provided</i>
E. Return receipts from Certified letters	_____
F. Notarized Proof of Service	_____
G. Proof of Publication (to be provided by the newspaper to which the notification was sent)	_____
H. Person other than the owner makes a letter or power of attorney, in case appeal is made by person other than owner	_____

Section 7: Verification and Authorization

- A. Applicant's Verification: I hereby certify that the above statements made by me and the statements and information contained in the papers submitted in connection with this application are true. I am aware that if any of the foregoing statements are false, I am subject to punishment.

Applicant's Name: _____

Applicant's Signature: _____

- B. Owner's Authorization: I hereby certify that I reside at _____ in the County of _____ in the State of _____ and that I am the owner of all that certain lot, piece, or parcel of land known as Block(s) _____ and Lot(s) _____ on the Tax Map of West Windsor, which is the subject of the above application, and that said application is hereby authorized by me.

Owner's Name: _____

Owner's Signature: _____

Owner's Phone Number: _____

Owner's Email: _____

Section 8: Additional Items

- A. All certified lists of property owners with 200 feet of the proposed application must be requested in writing from the Planning/Zoning Office. A fee of \$10.00 or \$0.25 per lot, whichever is greater, is required for this service.
- B. Any "d" variance application requires the recordation of the hearing by a certified court reporter in accordance with a Resolution passed by the Zoning Board of Adjustment on November 8, 1978. The cost of such reporter must be borne by the applicant.
- C. Any corporate applicant seeking relief from the Zoning Board of Adjustment must be represented by a New Jersey attorney.
- D. Attached is a sample notice form for all properties located within 200 feet of the proposed application.
- E. Attached is a Proof of Service form to be filled out by all applicants.



WEST WINDSOR TOWNSHIP

DEPARTMENT OF COMMUNITY DEVELOPMENT DIVISION OF LAND USE PROOF OF SERVICE

State of New Jersey
County of Mercer

_____ of full age, being duly sworn according to law, deposes and says, that he/she resides at _____ in the Township of _____ in the County of _____ and State of _____ that he/she is the applicant in proceeding before the Zoning Board of Adjustment, Township of West Windsor being an application under the Zoning Ordinance, and which relates to premises known as _____ that he/she gave notice of this proceeding to each and all the owners of the property affected by said application, in the manner provided by law on _____, 20____. A true copy of the notice and the names and addresses of those so notified are attached to this affidavit.

Sworn to me this _____ day of _____, 20____

Applicant: _____



WEST WINDSOR TOWNSHIP

DEPARTMENT OF COMMUNITY DEVELOPMENT DIVISION OF LAND USE

SAMPLE NOTICE OF HEARING ON APPEAL OR APPLICATION

Date: _____

In accordance with the requirements of the West Windsor Land Use Code as well as NJSA 40:55D-12 of the Revised Statutes of the State of New Jersey, notice is hereby given that an application has been filed by the undersigned with the Secretary of the Zoning Board of Adjustment, and is available for examination.

PLEASE TAKE NOTICE: That the undersigned has filed an appeal or an application for development with the Zoning Board of Adjustment of the Township of West Windsor for a variance from the requirements of the Zoning Ordinance or other relief so as to permit

On the premises located at _____
And designed as Block _____ Lot(s) _____ on the West Windsor Township Tax Map
The undersigned also seeks all variances, waivers, exceptions, and all other relief that the Zoning Board of Adjustment may deem appropriate or necessary.

A public hearing has been set for _____ at 7:00 pm in Room "A" at the West Windsor Municipal Building at 271 Clarksville Road (located on the corner of Clarksville Road and North Post Road), West Windsor, New Jersey 08550. Any interested party may appear at the aforesaid hearing, either in person or by their attorney, and be given an opportunity to be heard with respect to the aforesaid application. Inspection of the application, plans, and related documents are available by accessing the Township of West Windsor website (<https://www.westwindsornj.org/>) and clicking the "Boards and Committees" banner, then "Zoning Board of Adjustment," and then "Zoning Board of Adjustment Agendas & Minutes" and/or at the Municipal Building in the Township Land Use Office.

Applicant: _____



WEST WINDSOR TOWNSHIP

DEPARTMENT OF COMMUNITY DEVELOPMENT DIVISION OF LAND USE REQUEST FOR BULK VARIANCE (NJSA 40:55D-70C)

Application Name: _____
Location: _____
Block: _____ Lot: _____ App. No. _____
Zoning District: _____

Zoning Information

	Required	Proposed
Lot Area	_____	_____
Lot Frontage	_____	_____
Lot Width	_____	_____
Lot Depth	_____	_____
Front Yard	_____	_____
Side Yard	_____	_____
Rear Yard	_____	_____
FAR	_____	_____
Improvement Coverage	_____	_____
Building Height	_____	_____

Complete A through D (Attach documents as required)

A. In the space below, state the nature of the constraints imposed by the physical characteristics of the land under consideration (i. e. exceptional narrowness, shallowness or topographic conditions).

B. In the space below, state any other extraordinary or exceptional situation or conditions of the land involved which would constrain development in accordance with Zoning Regulations.

C. Explain how not granting this variance request would impose peculiar and exceptional practical difficulties or exceptional or undue hardship upon you.

D. Explain how the granting of this variance will not detrimentally affect the public good or substantially impair the intent and purpose of the Zone Plan and Zoning Ordinance.



WEST WINDSOR TOWNSHIP

DEPARTMENT OF COMMUNITY DEVELOPMENT DIVISION OF LAND USE REQUEST FOR "D" VARIANCE (NJSA 40:55D-70D)

Application Name: _____
Location: _____
Block: _____ Lot: _____ App. No. _____
Zoning District: _____

Zoning Information

	Required	Proposed
Lot Area	_____	_____
Lot Frontage	_____	_____
Lot Width	_____	_____
Lot Depth	_____	_____
Front Yard	_____	_____
Side Yard	_____	_____
Rear Yard	_____	_____
FAR	_____	_____
Improvement Coverage	_____	_____
Building Height	_____	_____

Complete A through E (Attach documents as required)

A. In the space below, describe the specifics of the variance request.

B. In the space below, describe the special reasons which exist that support the granting of the variance request.

C. Describe how the public interest will be served by the granting of the variance request.

D. Describe what circumstances exist or what measures will be taken to ensure that, if the variance is granted, the surrounding property owners will experience no adverse impact or undue burden..

E. Describe how the granting of the variance will not result in substantial detriment to the public good nor substantially impair the intent and purpose of the Zone Plan and Zoning Ordinance.

Request for Taxpayer Identification Number and Certification

Go to www.irs.gov/FormW9 for instructions and the latest information.

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

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See Specific Instructions on page 3.	1	Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)		
	2	Business name/disregarded entity name, if different from above.		
	3a	Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only one of the following seven boxes. <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C corporation <input type="checkbox"/> S corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) _____ Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its 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 Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____ <i>(Applies to accounts maintained outside the United States.)</i>	
	3b	If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions _____ <input type="checkbox"/>		
	5	Address (number, street, and apt. or suite no.). See instructions.	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 instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Social security number									
				-					
or									
Employer identification number									

Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* 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); 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 for Part II, later.

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. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

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-NEC (nonemployee compensation).
- 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), and 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.

Caution: If you don't return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See *What is backup withholding*, later.

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; and
4. Certify to your non-foreign status for purposes of withholding under chapter 3 or 4 of the Code (if applicable); and
5. 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*, later, 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).

Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding. Payments made to foreign persons, including certain distributions, allocations of income, or transfers of sales proceeds, may be subject to withholding under chapter 3 or chapter 4 of the Code (sections 1441–1474). Under those rules, if a Form W-9 or other certification of non-foreign status has not been received, a withholding agent, transferee, or partnership (payor) generally applies presumption rules that may require the payor to withhold applicable tax from the recipient, owner, transferor, or partner (payee). See Pub. 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*.

The following persons must provide Form W-9 to the payor for purposes of establishing its non-foreign status.

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

See Pub. 515 for more information on providing a Form W-9 or a certification of non-foreign status to avoid withholding.

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 (under Regulations section 1.1441-1(b)(2)(iv) or other applicable section for chapter 3 or 4 purposes), do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515). If you are a qualified foreign pension fund under Regulations section 1.897(l)-1(d), or a partnership that is wholly owned by qualified foreign pension funds, that is treated as a non-foreign person for purposes of section 1445 withholding, do not use Form W-9. Instead, use Form W-8EXP (or other certification of non-foreign status).

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 their 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 their 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 24% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include, but are not limited to, 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 instructions for Part II 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, as described in item 4 under "*By signing the filled-out form*" above (for reportable interest and dividend accounts opened after 1983 only).

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

See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier.

What Is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all U.S. account holders that are specified U.S. persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code*, later, 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 are no longer 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 (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

• **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 for 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 you filed with your application.

• **Sole proprietor.** Enter your individual name as shown on your Form 1040 on line 1. Enter your business, trade, or “doing business as” (DBA) name on line 2.

• **Partnership, C corporation, S corporation, or LLC, other than a disregarded entity.** 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.

• **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. Enter any business, trade, or DBA name on line 2.

• **Disregarded entity.** In general, a business entity that has a single owner, including an LLC, and is not a corporation, is disregarded as an entity separate from its owner (a disregarded entity). See Regulations section 301.7701-2(c)(2). A disregarded entity should check the appropriate box for the tax classification of its owner. Enter the owner’s name on line 1. The name of the owner 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. 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.

Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, enter it on line 2.

Line 3a

Check the appropriate box on line 3a for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box on line 3a.

IF the entity/individual on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation.
• Individual or • Sole proprietorship	Individual/sole proprietor.
• LLC classified as a partnership for U.S. federal tax purposes or • LLC that has filed Form 8832 or 2553 electing to be taxed as a corporation	Limited liability company and enter the appropriate tax classification: P = Partnership, C = C corporation, or S = S corporation.
• Partnership	Partnership.
• Trust/estate	Trust/estate.

Line 3b

Check this box if you are a partnership (including an LLC classified as a partnership for U.S. federal tax purposes), trust, or estate that has any foreign partners, owners, or beneficiaries, and you are providing this form to a partnership, trust, or estate, in which you have an ownership interest. You must check the box on line 3b if you receive a Form W-8 (or documentary evidence) from any partner, owner, or beneficiary establishing foreign status or if you receive a Form W-9 from any partner, owner, or beneficiary that has checked the box on line 3b.

Note: A partnership that provides a Form W-9 and checks box 3b may be required to complete Schedules K-2 and K-3 (Form 1065). For more information, see the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

If you are required to complete line 3b but fail to do so, you may not receive the information necessary to file a correct information return with the IRS or furnish a correct payee statement to your partners or beneficiaries. See, for example, sections 6698, 6722, and 6724 for penalties that may apply.

Line 4 Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on line 4 any code(s) that may apply to you.

Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third-party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys’ fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space on line 4.

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 U.S. commonwealth or territory, or any of their political subdivisions or instrumentalities.
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities.
- 5—A corporation.
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or territory.
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission.
- 8—A real estate investment trust.
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940.
- 10—A common trust fund operated by a bank under section 584(a).
- 11—A financial institution as defined under section 581.
- 12—A middleman known in the investment community as a nominee or custodian.
- 13—A trust exempt from tax under section 664 or described in section 4947.

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
• Interest and dividend payments	All exempt payees except for 7.
• Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
• Barter exchange transactions and patronage dividends	Exempt payees 1 through 4.
• Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 5. ²
• Payments made in settlement of payment card or third-party network transactions	Exempt payees 1 through 4.

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

² However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

Exemption from FATCA reporting code. The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) entered on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37).

B—The United States or any of its agencies or instrumentalities.

C—A state, the District of Columbia, a U.S. commonwealth or territory, or any of their political subdivisions or instrumentalities.

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i).

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i).

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state.

G—A real estate investment trust.

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940.

I—A common trust fund as defined in section 584(a).

J—A bank as defined in section 581.

K—A broker.

L—A trust exempt from tax under section 664 or described in section 4947(a)(1).

M—A tax-exempt trust under a section 403(b) plan or section 457(g) plan.

Note: You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, enter "NEW" at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

Line 6

Enter your city, state, and ZIP code.

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 ITIN. Enter it in the entry space for the Social security number. 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.

If you are a single-member LLC that is disregarded as an entity separate from its owner, enter the owner's SSN (or EIN, if the owner has one). If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note: See *What Name and Number To Give the Requester*, later, 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 SSA office or get this form online at www.SSA.gov. You may also get this form by calling 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/EIN. Go to www.irs.gov/Forms to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to www.irs.gov/OrderForms to place an order and have Form W-7 and/or Form SS-4 mailed to you within 15 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and enter "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, you will generally 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. See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier, for when you may instead be subject to withholding under chapter 3 or 4 of the Code.

Caution: A disregarded U.S. 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 item 1, 4, or 5 below indicates otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code*, earlier.

Signature requirements. Complete the certification as indicated in items 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 made in settlement of payment card and third-party network transactions, 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), ABLE accounts (under section 529A), 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) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor ²
5. 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
6. Sole proprietorship or disregarded entity owned by an individual	The owner ³
7. Grantor trust filing under Optional Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))**	The grantor*

For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity ⁴
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee
14. 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
15. Grantor trust filing Form 1041 or under the Optional Filing Method 2, requiring Form 1099 (see Regulations section 1.671-4(b)(2)(i)(B))**	The trust

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 on line 1, and enter your business or DBA name, if any, on line 2. 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.)

* **Note:** The grantor must also provide a Form W-9 to the trustee of the trust.

** For more information on optional filing methods for grantor trusts, see the Instructions for Form 1041.

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, 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 return preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity, or a questionable credit report, contact the IRS Identity Theft Hotline at 800-908-4490 or submit Form 14039.

For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

Victims of identity theft who are experiencing economic harm or a systemic 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 877-777-4778 or TTY/TDD 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 property to the Treasury Inspector General for Tax Administration (TIGTA) at 800-366-4484. You can forward suspicious emails to the Federal Trade Commission at spam@uce.gov or report them at www.ftc.gov/complaint. You can contact the FTC at www.ftc.gov/idtheft or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see www.IdentityTheft.gov and Pub. 5027.

Go to www.irs.gov/IdentityTheft 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 (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and territories for use in administering their laws. The information may also be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and 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. Under section 3406, payors must generally withhold a percentage of taxable interest, dividends, and certain other payments to a payee who does not give a TIN to the payor. Certain penalties may also apply for providing false or fraudulent information.