WARMINSTER TOWNSHIP
SUBDIVISION AND LAND DEVELOPMENT APPLICATION

Project Name _____ W.T.P.C. File No. _____

Date of Application: _____ Fee Paid: _____ Escrow Paid: _____

Application for:

- Sketch Review ☒
- Preliminary Review ☐
- Final Review ☐
- Lot Line Change ☐
- Minor Subdivision ☐
- Major Subdivision ☐
- Land Development ☐
- Waiver of Land Development ☐

1. Owner of record of land:
   Name _____
   Address _____ Phone _____

2. Applicant:
   Name _____
   Address _____ Phone _____

3. Agent of Attorney, (if any):
   Name _____
   Address _____ Phone _____

4. Register Engineer or Surveyor:
   Name _____
   Address _____ Phone _____

5. Location:
   Location _____
   Tax Parcel No. _____ Zoning District _____

6. Where deed is recorded:
   Book No. _____ Page No. _____

7. No. of Lots or Dwelling Units: _____

8. Average Lot Size or Density: _____

9. Area to be developed or subdivided: _____

10. Water Supply: Public System ☐ On lot system ☐ Community ☐

11. Sewage System: Public System ☐ On lot system ☐ Community ☐
    Planning Modules Attached ☐ Received ☐ Exemption ☐

12. List of all Encumbrances:

Amount	Name & Address of Person or Firm	Bk. No.	Pg. No.

13. Zoning classification of subject land: _____

14. Lineal feet of new streets: _____

15. Copy of all restrictions, covenants, etc., if any, under which lots are to be sold.

Attached ☐ None ☐

16. A copy of the description of land as set forth in deed shall be attached. Parcel No. _____

17. A letter for the Request for Modifications of Subdivision and Land Development Ordinance Regulations shall be attached.

Attached ☐ No Modifications requested ☐

Signature of Owner _____

WARMINSTER TOWNSHIP
SUBDIVISION AND LAND DEVELOPMENT
90-DAY REVIEW WAIVER

Assistant Township Manager
Warminster Township
401 Gibson Avenue
Warminster, PA 18974

Re: Subdivision/Land Development Plan of _____

On _____, 20_____, I/We submitted for official filing, the above referenced plan of subdivision/land development.

Please be advised that, notwithstanding, any contrary provision of the Pennsylvania Municipalities Planning Code or any Warminster Township Ordinance, this letter will serve as notice to Warminster Township that the requirement that action be taken on this subdivision/land development proposal within ninety (90) days is hereby waived, without limitation as to time.

This waiver can be revoked upon thirty (30) days written notice to Warminster Township. Upon revocation of this wavier all time elapsed from the time of application to the effective date of the revocation shall be deemed irrevocably waived and shall not be deemed as a part of the ninety (90) days required for action by the Township.

I hereby ☐ agree / ☐ decline to grant the waiver of the ninety (90) day review period for this application.

_____
Signature

_____
Print

WARMINSTER TOWNSHIP
SUBDIVISION AND LAND DEVELOPMENT
CHECKLIST FOR PRELIMINARY APPLICATION

Name of Subdivision
or Development: _____ WTPC File No. _____

The information identified below represents the minimum information required to be included on a set of Plans submitted in association with a Sketch application for Subdivision/Land Development. The list is meant to be informational and is not intended to be a complete list and may not include all information required due to the scope and complexity of most applications. The applicant is responsible for providing all required information.

		Check Item if complete	
1.	Eight (8) paper copies of the application and sketch plan and one elecectronic copy of all plans.	☐	☐
2.	Name of the subdivision or development.	☐	☐
3.	Name, address, and telephone number of the owner.	☐	☐
4.	Name and address of the engineer, surveyor, or architect.	☐	☐
5.	Tract Boundaries showing bearings and distances.	☐	☐
6.	North point and date.	☐	☐
7.	Location Map.	☐	☐
8.	Streets on and adjacent to the tract.	☐	☐
9.	Significant topographical and physical features.	☐	☐
10.	Proposed general street layout.	☐	☐
11.	Proposed general lot layout or building layout.	☐	☐
12.	Contours based on U.S.G.S. topography.	☐	☐

Date of completed submission: _____
Signature

_____
Print - Applicant

_____
Assistant Township Manager

SUBDIVISION AND LAND DEVELOPMENT

(Each plan, sketch, preliminary or final constitutes a separate application)

		SKETCH PLAN		PRELIMINARY/FINAL PLAN	
District	**Size**	**Fee**	**Escrow**	**Fee**	**Escrow**
SUBDIVISION					
R-1, R-2, R-3	1 or 2 lots		$2,500	$1,500	$4,500
R-4, TOD,	3-9 lots		$4,500	$2,000	$6,500
CCRC, CCRC2	10 or more		$ 5,500+ $30/lot	$ 2,500+$75.00/lot	$11,000 +
AQC, C-1, C-2				10 or more units	$ 75/unit
I, IO, GOV,					
RESIDENTIAL					
Land Development					
R-1, R-2, R-3	1-19 lots		$2,500		
R-4, TOD,	1-9 lots			$2,000	$9,000
CCRC, CCRC2	10-19 lots			$2,500	$10,000
AQC	20 or more		$ 4,500 + $15/lot	$3,000	$16,000
NON-RESIDENTIAL					
Land Development	1-5000 sq ft		$8,000	$2,200	$10,000
C-1, C-2, I, IO	5000-10,000 sq ft		$8,000	$2,600	$15,000
GOV	10,000-50,000 sq ft		$8,000	$3,000	$17,000
	50,000 sq ft + over		$8,000	$ 3,500 + $1.00 sq ft	$20,000 + $1.00 sq ft

LAND DEVELOPMENT WAIVER
AND
LOT LINE CHANGE **Fee: $ 800.00** **Escrow:$2,500.00**

Consultants and Construction Inspections - Note: Warminster Township may call upon the services of consultants for legal and engineering purpose or other consultants as it may deem necessary incidental to the examination of a subdivision or land development plan and/or inspections of the project. The applicant shall bear the costs in connection with these reviews plus a ten percent administrative charge to be added to all consultant fees. These costs to be deducted from escrow account. Any unused portion of the escrow account shall be returned to the applicant. A balance of the escrow amount must be paid at each stage of plan approval to bring escrow amount up to the required amount on this schedule. This additional escrow amount shall be paid when requested before further review of the proposed development or issuance of building permits, Certificate of Occupancy or Use & Occupancy. Note: An approved plan may require an additional escrow account to be established as determined and set forth in an improvement contract.

WARMINSTER TOWNSHIP
CONTRACT FOR PROFESSIONAL SERVICES

THIS AGREEMENT made this _____ day of _____, A.D., 201_, by and between ***WARMINSTER TOWNSHIP***, Bucks County, Pennsylvania, with offices located at 401 Gibson Avenue Warminster, PA 18974 (hereinafter referred to ***as "Township")*** and **_____,** of _____ (hereinafter referred to as "***Developer").***

W I T N E S S E T H:

WHEREAS, the Developer is the legal or equitable owner of certain real estate bearing Bucks County Tax Map Parcel No. 49-_____, located or described as follows: Plan of Subdivision, Land Development, and/or Site Development, with last revision dated _____, consisting of _____ (___) sheets; and

WHEREAS, the Developer has presented to the Township plans for subdivision, land development, building development or other plans for the use of their land to the Township, or has applied to the Township for a plan approval, building or zoning permit;

WHEREAS, the Developer has filed with the Township such plans and has requested approval for permits to build or requested permits or approval of any such plans to make use of its property, which plans are hereby incorporated by reference and made a part hereof;

WHEREAS, the Developer has requested and/or requires the Township approval and/or review of its proposed plans, and the Township is willing to authorize its professional staff to review said plans upon execution of this Agreement and upon deposit of an escrow account according to the current Warminster Township Fee Schedule.

NOW, THEREFORE, the parties agree as follows:

1. The Developer and Township hereby authorize and direct the Township's consultants, including, but not limited to the Township Engineer, the Township traffic engineer, the Township Solicitor, Landscape Architect, Lighting Consultant, planner and any other professional (hereinafter referred to as "***Consultants"***") to review the request, application and plans and to make such recommendations and specifications as may be necessary with respect to such plans and to make any and all engineering inspections as required by the Township pursuant to its ordinances or codes which in the Consultant's opinion are required.

2. The Developer and Township acknowledge that the Township will incur additional engineering, legal and other costs and fees relating to the development of the subject site and review and approval of Developer's proposed plan or project.

3. The Developer shall pay: (a) the Township Engineer, Traffic Engineer, Landscape Architect, Lighting Consultant, Solicitor, Planner, etc charges and fees for review of and/or preparation of any Plans or development proposals and all subsequent inspections, monitoring or testing performed in order to insure compliance with all applicable ordinances of the Township or other rules, regulations or statutes; (b) legal fees for review by the Township Solicitor of any and all plans, documents, correspondence or other materials and matters or issues related to the Developer's Plan or proposal as well as preparation of documents; and (c) a monthly charge in an amount equal to Ten Percent (10%) of the fees of the above-mentioned consultant expenses to reimburse the Township for expenses which are incurred by the Township by reason of this Contract.

Submission

All charges and fees shall be paid by the Developer as required by the Township and in accordance with Paragraph 4 below. It is understood by its executing this Agreement that the Developer specifically accepts the fee schedules currently in effect.

4. The Developer hereby agrees to deposit with the Township the required escrow as set forth in the current Township fee schedule as security for the payment of all costs and expenses, charges and fees as set forth in Paragraph 3 above, upon execution of this Agreement, which shall be held in a non-interest-bearing account by the Township.

In the event that the above deposited escrow fund shall fall below the original deposit, the Developer shall immediately, upon receipt of written notice from the Township or its agent(s), deposit sums with the Township necessary to replenish the account to its original balance. In the event that this is insufficient to pay current Township-incurred expenses, Developer agrees to pay the total amount currently due for Township-incurred expenses without delay in addition to reestablishing the base escrow account balance. The Township will use its best efforts to advise the Developer of the impending likelihood that its costs have exceeded the required escrow account sums as described above.

Developer and Township agree that upon completion of the proposed development and/or upon completion of Township's review of Developer's plan or proposal, all unused portions of the escrow account as described above shall be returned to the applicant upon written request to the Township Manager and in accordance with the instructions, if any, with said written request.

5. Developer and Township acknowledge that the Warminster Township Subdivision and Land Development Ordinance requires Developer to pay Township's professional services

relating to this plan or project and in the event that Developer fails to provide sufficient funds in the above-described revolving escrow account upon fifteen (15) days written notice to the Developer or make the initial deposit payment described above within five (5) days of the date of this Agreement, Developer shall be in default of this Agreement and in violation of the Subdivision and Land Development Ordinance if Developer's plan or permit application constitutes a subdivision or land development as defined by the Municipalities Planning Code.

In the event of Developer's default as described above, the Township may refuse to issue any permit or grant any approval necessary to further improve or develop the subject site until such time as the terms of this Agreement are strictly met by Developer.

6. The Developer and the Township further agree that all fees or costs arising out of this Agreement shall be paid prior to the issuance of any permit, occupancy or otherwise, for the use, improvement or construction of the buildings as proposed on the Developer's final Plan or project. The Developer agrees and acknowledges that no permit, occupancy or otherwise, shall be issued until all outstanding fees and costs due the Township as of the date of the requested Occupancy Permit have been paid and Developer is not in default under this Agreement.

7. The Developer may at any time terminate all further obligations under this Agreement by giving fifteen (15) days written notice to the Township that it does not desire to proceed with the development as set forth on the Plan and upon receipt of such written notice by the Developer to the Township, the Developer shall be liable to the Township for its costs and expenses incurred to the date and time of its receipt of the notice, plus the applicable administrative costs and expenses as outlined in Paragraph 3 above.

Submission

8. The Developer and the Township further agree that the Township shall have the right and privilege to sue the Developer or then property owner in assumpsit for reimbursement or to lien the property or both in its sole discretion for any expense in excess of the then current balance of funds on deposit with the Township in accordance with this Agreement incurred by the Township by reason of any review, supervision and inspection of Developer's project by its professionals including, but not limited to, the Township Engineer, traffic engineer and Solicitor. The Township's election of its remedies under this paragraph shall not constitute a waiver of any other remedies the Township may have.

9. The Developer and the Township intend to execute Development and Financial Security Agreements if the project receives a subdivision or land development approval under Township ordinances. Any such Development and Financial Security Agreements may incorporate or replace the parties agreement and Escrow Fund established under this contract.

10. By execution of this Agreement, the Developer acknowledges and agrees that Township employees and professional staff, including Planning Commission members and members of the Board of Supervisors, may enter upon and inspect the property which is the subject of this application in order to determine compliance with Township ordinances and to facilitate appropriate planning for the project.

11 By execution of this Agreement, the Developer acknowledges and agrees that Township employees and professional staff, including Planning Commission members and members of the Board of Supervisors, may enter upon and inspect the property which is the

subject of this application in order to determine compliance with Township ordinances and to facilitate appropriate planning for the project.

12. This Agreement shall be binding on and inure to the benefit of the successors and assigns of Developer. The Township shall receive thirty (30) days advance written notice from Developer of any proposed assignment of Developer's rights and responsibilities under this Contract for Professional Services.

IN WITNESS WHEREOF, and intending to be legally bound, the parties have caused their signatures to be affixed and have affixed their hand and seals the day and year first above written.

FOR WARMINSTER TOWNSHIP:

_____

FOR DEVELOPER:

Date:_____ _____

TOWNSHIP OF WARMINSTER

DEPARTMENT OF LICENSES AND INSPECTIONS

910 W. Bristol Road Warminster, Pennsylvania 18974 (215) 443-5423 Fax: (215) 443-7911

April 9, 2013

Dear Escrow Account Applicant:

Please be advised that Warminster Township is in the process of transferring bank accounts to another bank in the township. It is required that to set up an individual account for your account, we must have a W-9 from you. Attached please find a W-9 Request for Taxpayer Identification Number and Certifications form of the Department of the Treasury Internal Revenue Service. Please complete this form and return it to this office. When we receive the form it will be forwarded to the Finance Department so that a separate escrow account can be set up for your funds.

If you have any questions, please contact this office.

Thank you for your cooperation in this matter.

Very truly yours,

Mary Schultz
Administrative Assistant

Enclosure: IRS W-9 form

Form **W-9**
(Rev. December 2011)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

Give Form to the requester. Do not send to the IRS.

Print or type
See **Specific Instructions** on page 2.

Name (as shown on your income tax return)

Business name/disregarded entity name, if different from above

Check appropriate box for federal tax classification:
☐ Individual/sole proprietor ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S 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 the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

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
☐☐☐ – ☐☐ – ☐☐☐☐

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 Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
3. I am a U.S. citizen or other U.S. person (defined below).

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

Sign Here **Signature of U.S. person ▶** **Date ▶**

General Instructions

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

Purpose of Form

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

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

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),

2. Certify that you are not subject to backup withholding, or

3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

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

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

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

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

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

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

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

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

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

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

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

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

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS a percentage 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.

Updating Your Information

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

Penalties

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

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

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

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

Specific Instructions

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/disregarded entity name" line.

Partnership, C Corporation, or S Corporation. Enter the entity's name on the "Name" line and any business, trade, or "doing business as (DBA) name" on the "Business name/disregarded entity name" line.

Disregarded entity. Enter the owner's name on the "Name" line. The name of the entity entered on the "Name" line should never be a disregarded entity. The name on the "Name" line must be the name shown on the income tax return on which the income will be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a domestic owner, the domestic owner's name is required to be provided on the "Name" line. 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 the "Business name/disregarded entity name" line. If the owner of the disregarded entity is a foreign person, you must complete an appropriate Form W-8.

Note. Check the appropriate box for the federal tax classification of the person whose name is entered on the "Name" line (Individual/sole proprietor, Partnership, C Corporation, S Corporation, Trust/estate).

Limited Liability Company (LLC). If the person identified on the "Name" line is an LLC, check the "Limited liability company" box only and enter the appropriate code for the tax classification in the space provided. If you are an LLC that is treated as a partnership for federal tax purposes, enter "P" for partnership. If you are an LLC that has filed a Form 8832 or a Form 2553 to be taxed as a corporation, enter "C" for C corporation or "S" for S corporation. If you are an LLC that is disregarded as an entity separate from its owner under Regulation section 301.7701-3 (except for employment and excise tax), do not check the LLC box unless the owner of the LLC (required to be identified on the "Name" line) is another LLC that is not disregarded for federal tax purposes. If the LLC is disregarded as an entity separate from its owner, enter the appropriate tax classification of the owner identified on the "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/ disregarded entity name" line.

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/ disregarded entity 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 following chart 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 5 and 7 through 13. Also, C corporations.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 5
Payments over $600 required to be reported and direct sales over $5,000 [1]	Generally, exempt payees 1 through 7 [2]

[1] See Form 1099-MISC, Miscellaneous Income, 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, 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 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 item 1, below, and items 4 and 5 on page 4 indicate 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 the "Name" line must sign. Exempt payees, see *Exempt Payee* on page 3.

Signature requirements. Complete the certification as indicated in items 1 through 3, below, and items 4 and 5 on page 4.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account [1]
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor [2]
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee [1]
b. So-called trust account that is not a legal or valid trust under state law	The actual owner [1]
5. Sole proprietorship or disregarded entity owned by an individual	The owner [3]
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulation section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	**Give name and EIN of:**
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity [4]
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. 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
14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulation 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 and you may also enter your business or "DBA" name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

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

***Note.** Grantor also must provide a Form W-9 to trustee of trust.

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

Secure Your Tax Records from Identity Theft

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

To reduce your risk:

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

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 credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Publication 4535, Identity Theft Prevention and Victim Assistance.

Victims of identity theft who are experiencing economic harm or a system problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes. Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to *phishing@irs.gov.* You may also report misuse of the IRS name, logo, or other IRS 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.ftc.gov/idtheft* or 1-877-IDTHEFT (1-877-438-4338).

Visit IRS.gov to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (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. possessions for use in administering their laws. The information also may 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, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.