

Mantua Township Municipal Land Use Board Rules and Regulations

To the Applicant:

1. Meetings are held on the 3rd Tuesday of each month at 7:00 pm.
2. You are required to bring your completed application to the Land Use Office before the deadline or by the deadline, which is typically six weeks prior to the regularly scheduled monthly meeting. The deadlines are in your package.
3. The following must be submitted by the deadline:
 - An original **notarized** application form and seventeen (17) copies of same.
 - Fees for the application and escrow. Check with the Land Use Coordinator for fees. **These fees are a deposit only. Additional fees may apply and are the applicant's responsibility.** A separate check for the application fee and a separate check for escrow fee is required.
 - Seventeen (17) copies of a sketch or survey of the property.
 - A certified list of tax owners.
 - A copy of this page signed by the applicant.
4. The following should be **completed and submitted** 10 days prior to the Joint Land Use Board Meeting to allow our Solicitor the time to review these items before the meeting.
 - A signed and **notarized** Affidavit of Notice served on the neighbors within two hundred feet along with postmarked green and white receipt stubs for certified mail, return receipt requested attached.
 - You must publish Notice of Hearing in the South Jersey Times or Courier Post. **This notice must be in the newspaper (10) days prior to the meeting date (You can publish sooner than the required 10 days).** The newspaper will send you an Affidavit of Publication, which you must submit to the Coordinator in advance of the meeting..
 - A copy of the Notice sent to the neighbors.
 - A copy of the letter from the tax collector regarding property taxes

If you must mail the notices, they must be by certified mail (return receipt requested) and you must return the white and green postmarked stubs 10 days prior to the meeting and the green cards at or before the meeting to the Coordinator. If you personally deliver the notices, you must list the neighbors' names and addresses on the affidavit of notice with their signature.
4. It is your responsibility to make certain that the notice in the newspaper is printed no later than ten (10) days before the meeting. It is also your responsibility to bring the proof-of-publication of the notice in the newspaper to the Coordinator before the meeting. (The newspaper will send this to you).
5. If you are submitting an application for use variance, which will require a subdivision or site plan, you must obtain additional forms from the Land Use Office. You must also state in your notice for the use variance that you will be applying for a site plan and/or subdivision.
6. All professional reviews incurred in connection with the review of this application are to be paid for by the applicant. **We are not able to give an estimation of fees at this time.** However, in order for this application to be heard, you must sign the certification below.

I hereby certify that I shall be responsible for all professional fees incurred in connection with the review of this application.

Date

Signature of Applicant

You must attend the meeting or your application will not be considered. Please be prepared to present the appropriate evidence in connection with your application.

Revised 8/22/2019

**TOWNSHIP OF MANTUA
CHECKLIST OF MAJOR SUB-DIVISION AND SITE PLANS**

APPLICABILITY – See Site Plan, Subdivision definitions in Section 230-7 of the Mantua Code

CRITERIA: Section 230-83, Mantua Code (Land Development and Use)

Section 230-83,B, (1) = Key Map

_____ To Scale of 1 inch = 2,000 feet or less

Section 230-83,B, (2) = Title Block

_____ Names of Project, (Mantua) Township, (Gloucester) County

_____ Name, address of subdivider or developer

_____ Name, address of owner(s) of record

_____ Plan scale

_____ Date of original preparation, subsequent revisions.

Section 230-83,B, (3) = North Arrow

Section 230-83,B, (4) = Proof of Ownership

_____ Certification that the Applicant owns the property OR

_____ Certification that the Owner has given consent under an option agreement

Section 230-83,B, (5) = Approval signatures

_____ Chairman of the Land Use Board

_____ Secretary of the Land Use Board

Section 230-83,B, (6)

_____ Tract acreage (to nearest tenth of an acre)

_____ Area within tract to be disturbed.

Section 230-83,B, (7)

_____ Names, addresses of property owners within 200 feet of the tract.

Section 230-83,B, (14) = Existing and proposed lakes, ponds or streams (if any)

_____ Cross-sections of watercourses and/or drainage swales, showing the extent of the floodplain, top of bank, normal water levels, and bottom elevations.

_____ The total acreage of the drainage basin of any watercourse running through or adjacent to the tract.

_____ Locations of drainage structures immediately upstream and downstream of the tract.

_____ Hydrologic and hydraulic calculations for existing and proposed drainage structures (detention basins, outfalls, culverts, etc.)

_____ Locations of drainage and conservation easements.

_____ Locations of stream encroachments floodways and 100 year flood fringe lines.

_____ Locations and water levels of existing lakes and ponds on or within 200 feet of the tract.

Section 230-83,B, (15) = Soil Erosion and Sediment Control (SE/SC Measures

_____ Locations of SE/SC measures

_____ Details for SE/SC measures (e.g. haybales)

_____ SE/SC Notes

Section 230-83,B, (16) = Locations of Existing Structures

- _____ Existing and/or proposed front, side, and rear yard setback and distances.
- _____ Indication(s) whether existing structure(s) will be retained or removed.

Section 230-83,B, (17)

- _____ Sizes, heights, and locations of proposed structures, signs, and lighting facilities.

Section 230-83,B, (18)

- _____ Other necessary Area and Yard data (e.g. Lot coverages, floor area ratios, etc.)

Section 230-83,B, (19)

- _____ Locations, mounting heights of lighting facilities.
- _____ Types, power usages of proposed lighting facilities.
- _____ Details, isofootcandle lines for lighting facilities.

Section 230-83,B, (20) = Landscaping requirements

- _____ Buffer zones required along lot, street lines for non-residential lots that abut residential tracts or streets adjacent to residential tracts (per section)
- _____ Landscaping in parking areas (per Section 230-31 B of the Mantua Code.

Section 230-83,B, (21) = Location/design of off-street parking areas.

- _____ Sizes, locations of bays, aisles and barriers.

Section 230-83,B, (22) = Vehicular Access

- _____ Ingress/egress to/from site to public streets.
- _____ Locations of driveways
- _____ Curb cuts for proposed paving

Section 230-83,B, (23) = Storm Drainage Systems

- _____ Existing/proposed storm sewer lines
- _____ Locations, inverts of catch basins, inlets, manholes, culverts, and headwalls.
- _____ Locations of proposed groundwater recharge (retention) basins and detention basins.

Section 230-83,B, (24) = Existing Utilities

- _____ Locations of water and sewer mains.
- _____ Locations of gas transmission mains.
- _____ Locations of high-tension power lines, on tract and within 200 feet of tract.

Section 230-83,B, (27)

- _____ a copy(ies) of any protected covenants or deed restrictions.

Section 230-83,B, (29) = Additional information (if required by the Land Use Board)

- _____ Drainage calculations
- _____ Traffic studies
- _____ Other

Section 230-83,B, (25) = Proposed Improvements and Utilities (if applicable)

- _____ Locations, profiles for proposed sewer, storm and water mains.
- _____ Feasible connections to gas, telephone and electrical utility systems.
- _____ Borings, percolation data for proposed on-lot septic systems.

Section 230-83,B, (8)

- _____ Existing block and lot number(s) with the lot(s) to be subdivided or developed as they appear on the Township Map; and
- _____ Proposed block and lot numbers as provided by the County Tax Assessor (upon written request)

Section 230-83,B, (9) = Tract Boundary Line

- _____ (heavy solid line)

Section 230-83,B, (10) = Zoning Data

- _____ Zoning district(s) affecting the tract.
- _____ Area and Yard Requirements of Zoning District(s).

Section 230-83,B, (11) = Locations, dimensions of:

- _____ Existing and proposed bridges
- _____ Natural features (e.g. wooded areas, extensive rock formations)
(both within tract and within 200 feet of tract boundaries)

Sections 230-83,B, (12) = Topography

- _____ For slopes less than 10%, existing contours at one foot intervals.
- _____ For slopes greater than 10%, existing contours at five foot intervals.
- _____ Existing contour lines as dashed lines
- _____ Proposed contour lines as solid lines

Sections 230-83,B, (13) = Vegetation

- _____ Locations, species names of all treed areas with trees having a caliper of eight inches or more, measured three (3) feet above ground level.
- _____ Proposed landscaping, including locations, types, sizes and quantities of proposed plantings.

Sections 230-83,B, (26) = Streets information (existing and proposed)

- _____ Typical cross sections and details
- _____ Center line profiles
- _____ Tentative grades (proposed streets only), based on USGS vertical datum
- _____ Curbing sidewalk
- _____ Storm drains, other drainage structures
- _____ Site triangles (where applicable) at intersections

TOWNSHIP OF MANTUA

Land Use Board
Gloucester County, New Jersey

401 MAIN STREET
MANTUA, NJ 08051
(856) 468-1500 Ext. 135 Fax (856) 468-3671
www.mantuatownship.com

200 FOOT CERTIFIED LIST REQUEST

Date: _____

Name: _____

Address: _____

Block: _____ Lot: _____ Qualification: _____

Phone Number: _____

Use Variance: _____

Other: _____

Signature: _____

NOTICE OF HEARING

A public hearing will held by the Mantua Township Land Use Board
on _____ at 7:00 pm in the Mantua Township Municipal
Building 401 Main Street, Mantua NJ 08051

The subject of this hearing will be to consider an application for a

and any other variances, waivers or approvals deemed necessary by the Land Use Board.

For the following purpose:

by the undersigned appellant _____
on Plate# _____ Block# _____ Lot# _____ on the Tax Map
of Mantua Township located at _____.

You are advised of this hearing because you are owner of property within 200 feet and
are required to be notified according to Law.

Any interested party may attend in person or by attorney and be heard with reference
to this application.

Appellant _____
Address _____

Date _____

**Site plan and/or Conditional Use Variance Approval
Mantua Township**

1. Instructions:

- A. The applicant shall submit the following items twenty-eight days prior to the regular meeting of the Land Use Board.
 - 1. Twenty (20) copies of this application form.
 - 2. The application and escrow fee (see fee form)
 - 3. Twenty (20) copies of the site plan including all details and materials as required in the municipal Zoning Ordinance.

- B. All requests for conditional uses approval and certain requests for site plan approval require public notice. Pursuant to N.J.S.A. 40:55D-12, those instances requiring public notice include:
 - 1. All requests for conditional use approval.
 - 2. Site plans involving a variance request and/or preliminary subdivision approval.

See the Land Use Ordinance for applicant's responsibilities for public notice.

2. Owner: _____

Address: _____

Telephone: _____

3. Authorized Representative: (if different from owner)

Name: _____

Address: _____

Telephone: _____

4. Property Description:

Location: _____

Tax Map #: _____ Block: _____ Plate: _____

Zoning District: _____

5. Proposed land use: _____

6. Description of proposed operations including hours of operation: _____

7. Square feet of enclosed building space: _____

(if residential, number of dwelling units proposed _____)

8. Estimated cost of construction _____

9. Does this application represent a request for simultaneous approval of a variance and/or subdivision, or conditional use? If so, state type of additional approvals being sought.

10. Has the subject property received previous approval of any development application, i.e. site plan, subdivision, conditional use or variance? _____ If so, state the date and type of approval. _____

I hereby certify that all answers and information is true to the best of my knowledge.

Date: _____ Signature: _____

**Subdivision Approval
Mantua Township**

1. Instructions:

- A. The applicant shall submit the following items twenty-eight days prior to the regular meeting of the Land Use Board.

Sketch Plats:

- a. Twenty (20) copies of this application form.
- b. The application and escrow fee (see fee form)
- c. Twenty (20) copies of the plat including all details required in the municipal Subdivision Ordinance.

Preliminary Plats:

- a. Twenty (20) copies of this application form.
- b. The application and escrow fee (see fee form)
- c. Twenty (20) copies of the plat, including all details as required in the municipal Subdivision Ordinance.

Final Plats:

- a. Twenty (20) copies of this application form.
- b. The application and escrow fee (see fee form)
- c. Twenty (20) copies of the plat, including all details as required in the municipal Subdivision Ordinance.

- B. Certain requests for subdivision approval require public notice. Pursuant to N.J.S.A. 40:55D-12, those instances requiring public notice include:

- a. All applications for preliminary approval of a major subdivision.
- b. All applications involving a request for simultaneous approval of a variance.

See the Land Use Ordinance for the applicant's responsibilities for public notice.

2. Application is hereby made for:

Sketch Plat

- () Classification and approval of a minor subdivision
- () Classification of a major subdivision

Preliminary Plat

- () Preliminary approval of a major subdivision

Final Plat

- () Final Approval of a major subdivision

3. Owner: _____

Address: _____

Telephone: _____

4. **Authorized Representative: (if different from owner)**

Name: _____

Address: _____

Telephone: _____

5. **Property Description:**

Location: _____

Tax Map #: _____ Block: _____ Plate: _____

Zoning District: _____

Area of entire tract: _____ Portion being subdivided: _____

Number of proposed lots: _____

6. Located on: _____ Municipal Street: _____

County Road: _____ Road to be dedicated: _____

State Highway: _____

If municipal street...is street... Paved? _____ Graveled? _____

Dirt? _____ Or only paper? _____

7. Does the application represent a request for simultaneous approval of a site plan, conditional use, and/or variance relief? _____ If so, state date and type of approval. _____

8. Has the subject property received previous approval of any development application, i.e. site plan, subdivision, conditional use or variance request? _____ If so, state date and type of approval. _____

I hereby certify that all answers and information is true to the best of my knowledge.

Date: _____ Signature: _____



**MANTUA TOWNSHIP LAND USE BOARD
401 MAIN STREET
MANTUA NJ 08051
(856) 468-1500 EX 135**

To: Mantua Township Land Use Board

From: Alice Kellmyer, Tax Collector

Subject: Property Tax

At this time the taxes on the following are as follows:

Block _____ **Lot** _____

Owner _____

Location _____

Paid to Date _____

Balance Due _____



AFFIDAVIT OF OWNERSHIP

MUST BE COMPLETED AND RETURNED

1. Name of Company/Organization: _____

2. Is Company a Corporation? _____

3. Name of State Which Incorporated: _____

4. Is Company a Partnership? _____

PLEASE LIST ANY AND ALL INDIVIDUALS WHO ARE OWNERS (FULL OR PART) OF THE COMPANY/ORGANIZATION, AND IF A NON-PROFIT ORGANIZATION, PLEASE LIST ALL BOARD MEMBERS.

Name

Address

Title

Signature and Title

Please PRINT Name & Title

**Mantua Township Land Use Board
Major Site Plan/Subdivision Applications**

**Land Use Board Meetings are held on the 3rd Tuesday of every month
7:00 pm in the Municipal Building**

- **Deadlines for the Land Use Board meetings are attached to this packet.**
- **20 copies of the application and plans (5 full size sets and 15 sets 11x17) are required to be submitted to the Land Use Office.**
- **Subcommittee Meetings are held on the first Tuesday of the month at the Municipal Building beginning at 3:00 pm.**
- **Applicants who wish to attend the subcommittee meeting must contact the Land Use Office and request to be placed on the agenda. Additional fees apply.**
- **If you have requested to be placed on the agenda, please contact the Land Use Office to ascertain the time your application will be heard.**

Please note that approvals from the following entities may be necessary to complete your Land Use Board approval. Please review the Board Professionals' Review Letters in their entirety to see if these approvals are required.

**Nic Lamana
Mantua Township Fire Marshal
155 E. Union Street
Sewell, NJ 08080
(856)468-7222 Ext. 2
nlamana@mantuafd.com**

**Gloucester County Planning Board
1200 N. Delsea Drive
Clayton, NJ 08312
(856)307-6650**

**Gloucester County Soil Conservation District
14 Parke Place Boulevard
Suite B
Sewell, NJ 08080
856-589-5250**

NEW ZONING OFFICE/LAND USE HOURS AS OF 6/3/2019

KEVIN HOWARTH
khowarth@mantuatownship.com

ZONING OFFICER HOURS

(856) 468-1323

(856)468-1500 x-130

EVERY TUESDAY - 6:00 PM – 7:30 PM

LAND USE OFFICE

Land Use Coordinator

Lois Varalli
lvaralli@mantuatownship.com

(856) 468-1500 Ext. 135 - Lois Varalli

MONDAY-FRIDAY 8:30 AM – 4:30 PM

AND TUESDAYS WITH ZONING OFFICER

MANTUA TOWNSHIP LAND USE BOARD

DEADLINES FOR 2019

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DEADLINE 12/18/18
MEETING 1/15/19

DEADLINE 6/18/19
MEETING 7/16/19

DEADLINE 1/22/19
MEETING 2/19/19

DEADLINE 7/23/19
MEETING 8/20/19

DEADLINE 2/19/19
MEETING 3/19/19

DEADLINE 8/20/19
MEETING 9/17/19

DEADLINE 3/19/19
MEETING 4/16/19

DEADLINE 9/03/19
MEETING 10/15/19

DEADLINE 4/23/19
MEETING 5/21/19

DEADLINE 10/08/19
MEETING 11/19/19

DEADLINE 5/21/19
MEETING 6/18/19

DEADLINE 11/05/19
MEETING 12/17/19

MANTUA TOWNSHIP LAND USE BOARD

DEADLINES FOR 2020

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DEADLINE 12/10/19
MEETING 1/21/20

DEADLINE 6/09/20
MEETING 7/21/20

DEADLINE 1/07/20
MEETING 2/18/20

DEADLINE 7/07/20
MEETING 8/18/20

DEADLINE 2/04/20
MEETING 3/17/20

DEADLINE 8/04/20
MEETING 9/15/20

DEADLINE 3/10/20
MEETING 4/21/20

DEADLINE 9/08/20
MEETING 10/20/20

DEADLINE 4/07/20
MEETING 5/19/20

DEADLINE 10/06/20
MEETING 11/16/20

DEADLINE 5/05/20
MEETING 6/16/20

DEADLINE 11/03/20
MEETING 12/15/20

DEADLINE 12/08/20
MEETING 1/19/21

MANTUA TOWNSHIP LAND USE BOARD

DEADLINES FOR 2021

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DEADLINE 12/08/20
MEETING 1/19/21

DEADLINE 6/08/21
MEETING 7/20/21

DEADLINE 1/05/21
MEETING 2/16/21

DEADLINE 7/06/21
MEETING 8/17/21

DEADLINE 2/02/21
MEETING 3/16/21

DEADLINE 8/10/21
MEETING 9/21/21

DEADLINE 3/09/21
MEETING 4/20/21

DEADLINE 9/07/21
MEETING 10/19/21

DEADLINE 4/06/21
MEETING 5/18/21

DEADLINE 10/05/21
MEETING 11/16/21

DEADLINE 5/04/21
MEETING 6/15/21

DEADLINE 11/09/21
MEETING 12/21/21

DEADLINE 12/07/21
MEETING 1/18/22

1995 Developer Escrow Statute Amendments
Effective September 17, 1995

APPEALS AGAINST CHARGES

Appeals must be filled within forty-five (45) days of receipt of voucher. If voucher is not received, then within sixty (60) days of receipt of account statement.

For an appeal of any charges the applicant must notify the Governing Body, Board, CFO or the person designated by the CFO and Professional in writing.

Governing Body or designee has reasonable time to fix any charges.

If applicant is not satisfied by local efforts, they must go to the County Construction Code Appeal Board.

Appeal must be in writing and copies sent to all parties affected by the appeal.

During an appeal process, all work on the application of project must continue normally, without any adverse action by the municipality or applicant.

The CFO or the person designated by the CFO will continue to make payments out of the account during the appeal process.

CFO or the person designated by the CFO continues to make payments out of account during the appeal process. Any charges that are disallowed are to be reimbursed by the municipality.

1995 Developer Escrow Statute Amendments
Effective September 17, 1995

PROCEDURES FOR ESCROW CHARGES

Professionals send copies of vouchers to applicants.

Chief Financial Officer (CFO) or the person designated by the CFO sends account statement to applicant on a quarterly basis.

If charges are greater than \$1,000.00 than CFO or the person designated by the CFO sends statements on a monthly basis.

If Insufficient Funds arise, CFO or the person designated by the CFO sends notice to the Applicant.

Township cannot stop work without giving reasonable time for the applicant to replenish funds.

Applicant must notify CFO or the person designated by the CFO when project is complete by way of certified mail.

CFO or person designated by the CFO notifies professionals. Professionals have thirty (30) days to submit all final bills if determined complete.

CFO or person designated by the CFO has forty-five (45) days after the thirty (30) days to submit a final account statement and refund any escrow.

**JOINT STATEMENT
ON THE PERMISSIBLE DIVISION OF
RESPONSIBILITY IN SUBMISSION OF SITE PLANS**

The New Jersey Joint Committee of Architects and Engineers (the "Joint Committee"), State Board of Architects and State Board of Professional Engineers and Land Surveyors (the "Boards") issue this Joint Statement to inform licensees, local and state governmental agencies, consumers and other members of the public of the application of current law regarding the division of responsibility as it relates to the practice of the professions, preparation of a site plan and the requirement for a signed and sealed survey to accompany a site plan, as set forth in N.J.A.C. 13:27-7.1 et seq. and N.J.A.C. 13:40-7.1 et seq., also known as the "Site Plan Rule". By this Joint Statement, the Committee and Boards set forth the authority by which those parameters are established and alert licensees and relevant parties of the long-standing interpretation of the law.

Determining the scope of practice is solely within the authority of the Boards governing those professions as set forth at N.J.S.A. 45:3-1, et seq. and N.J.S.A. 45:8-27, et seq. and interpreted by the Boards in their respective regulations, including the Site Plan Rule. N.J.A.C. 13:27-7.5(b) and N.J.A.C. 13:40-7.5(b) specifically state that no local ordinance, policy or action which attempts to define the scope of professional activity of architects, engineers, land surveyors, planners, or certified landscape architects in the preparation of site plans is permitted to reduce or expand the scope of professional practice recognized by the Boards. The Joint Committee reviews and resolves issues in an area of concurrent practice between the practice of architecture and the practice of engineering, specifically in the area of building design, as set forth in the Building Design Services Act, N.J.S.A. 45:4B-1, et seq. Accordingly, only the Joint Committee and Boards that govern the practice of these professions may determine the scope of practice and related issues for these professions.

The Site Plan Rule at N.J.A.C. 13:27-7.3 and N.J.A.C. 13:40-7.3 describes the permissible activities that licensed architects and licensed professional engineers may perform in the preparation of site plans. Specifically, the Site Plan Rule states that both architects and engineers can show the location of proposed buildings and their relationship to the site and the immediate environs. However, although a licensed architect may prepare a site plan, in the following areas only a licensed professional engineer may prepare a site plan: (1) drainage facilities for site plans of 10 acres or more; (2) those involving storm water detention facilities; (3) those traversed by a water course; (4) off tract utility extensions; or (5) on site sanitary sewage disposal or flow equalization facilities.

The Site Plan Rule also states that a signed and sealed copy of a survey shall be submitted to the reviewing governmental body with a site plan submission. N.J.A.C. 13:27-7.2 and N.J.A.C. 13:40-7.2 provide that in preparing a site plan, the licensed professional may transfer relevant information shown on the survey to the site plan. However, the licensed professional is not permitted to alter the survey or establish existing conditions and exact locations of physical features including metes and bounds, drainage, waterways, specific utility locations and easements, all of which must be determined only by a professional land surveyor. Further, the site plan must include the date of the survey, by whom it was prepared and for whom it was prepared. It is the responsibility of the licensed professional preparing the site plan to ensure that the survey is attached to the site plan. The survey and site plan are considered separate documents and modification is prohibited by any licensed professional without the permission of the person who prepared the plan.

This notice is intended to set forth the application of current law. It does not represent any changes in policy or interpretation.

Request for Taxpayer Identification Number and Certification

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

Print or type See Specific Instructions on page 2.	Name (as shown on your income tax return)	
	Business name, if different from above	
	Check appropriate box: <input type="checkbox"/> Individual/ Sole proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Other ▶	
	<input type="checkbox"/> Exempt from backup withholding	
	Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
City, state, and ZIP code	Township of Mantua 401 Main Street Mantua, NJ 08051	
List account number(s) here (optional)		

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Social security number							
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%; border: 1px solid black;"> </td> </tr> </table>							
OR							
Employer identification number							
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%; border: 1px solid black;"> </td> </tr> </table>							

Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Part II Certification

Under penalties of perjury, I certify that:

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

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

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

U.S. person. 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.

In 3 above, 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.

For federal tax purposes, you are considered a person if you are:

- An individual who is a citizen or resident of the United States,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States, or
- Any estate (other than a foreign estate) or trust. See Regulations sections 301.7701-6(a) and 7(a) for additional information.

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 recipient has otherwise become a U.S. resident alien for tax purposes.

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

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

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

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

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 28% of such payments (after December 31, 2002). This is called "backup withholding." Payments that may be subject to backup withholding include 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 4 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 regarding partnerships* on page 1.

Penalties

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

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

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

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

Specific Instructions

Name

If you are an individual, you must generally enter the name shown on your income tax return. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle, the name of the person or entity whose number you entered in Part I of the form.

Sole proprietor. Enter your individual name as shown on your income tax return on the "Name" line. You may enter your business, trade, or "doing business as (DBA)" name on the "Business name" line.

Limited liability company (LLC). If you are a single-member LLC (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner under Treasury regulations section 301.7701-3, enter the owner's name on the "Name" line. Enter the LLC's name on the "Business name" line. Check the appropriate box for your filing status (sole proprietor, corporation, etc.), then check the box for "Other" and enter "LLC" in the space provided.

Other entities. Enter your business name as shown on required federal tax documents on the "Name" line. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on the "Business name" line.

Note. You are requested to check the appropriate box for your status (individual/sole proprietor, corporation, etc.).

Exempt From Backup Withholding

If you are exempt, enter your name as described above and check the appropriate box for your status, then check the "Exempt from backup withholding" box in the line following the business name, sign and date the form.

Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends.

Note. If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

Exempt payees. Backup withholding is not required on any payments made to the following payees:

1. An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2),
 2. The United States or any of its agencies or instrumentalities,
 3. A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities,
 4. A foreign government or any of its political subdivisions, agencies, or instrumentalities, or
 5. An international organization or any of its agencies or instrumentalities.
- Other payees that may be exempt from backup withholding include:
6. A corporation,
 7. A foreign central bank of issue,
 8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States,
 9. A futures commission merchant registered with the Commodity Futures Trading Commission,
 10. A real estate investment trust,
 11. An entity registered at all times during the tax year under the Investment Company Act of 1940,
 12. A common trust fund operated by a bank under section 584(a),
 13. A financial institution,
 14. A middleman known in the investment community as a nominee or custodian, or
 15. A trust exempt from tax under section 664 or described in section 4947.

The chart below shows types of payments that may be exempt from backup withholding. The chart applies to the exempt recipients listed above, 1 through 15.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt recipients except for 9
Broker transactions	Exempt recipients 1 through 13. Also, a person registered under the Investment Advisers Act of 1940 who regularly acts as a broker
Barter exchange transactions and patronage dividends	Exempt recipients 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt recipients 1 through 7

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

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

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are a single-owner LLC that is disregarded as an entity separate from its owner (see *Limited liability company (LLC)* on page 2), enter your SSN (or EIN, if you have one). If the LLC is a corporation, partnership, etc., 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.socialsecurity.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 ID Numbers under Related Topics. You can get Forms W-7 and SS-4 from the IRS by visiting www.irs.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note. Writing "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Caution: A disregarded domestic entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if items 1, 4, and 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). Exempt recipients, see *Exempt From Backup Withholding* on page 2.

Signature requirements. Complete the certification as indicated in 1 through 5 below.

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

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

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

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

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

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
5. Sole proprietorship or single-owner LLC	The owner ³
For this type of account:	Give name and EIN of:
6. Sole proprietorship or single-owner LLC	The owner ³
7. A valid trust, estate, or pension trust	Legal entity ⁴
8. Corporate or LLC electing corporate status on Form 8832	The corporation
9. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
10. Partnership or multi-member LLC	The partnership
11. A broker or registered nominee	The broker or nominee
12. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity

¹List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

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

³You must show your individual name and you may also enter your business or "DBA" name on the second name line. You may use either your SSN or EIN (if you have one). If you are a sole proprietor, IRS encourages you to use your SSN.

⁴List first and circle the name of the legal 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 regarding partnerships* on page 1.

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

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons who must file information returns with the IRS to report interest, dividends, and certain other income paid to you, mortgage interest you paid, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA, or Archer MSA or HSA. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. The IRS may also provide this information to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. possessions to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You must provide your TIN whether or not you are required to file a tax return. Payers must generally withhold 28% of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to a payer. Certain penalties may also apply.