

Mantua Township Municipal Land Use Board
Major Site Plan/Major Subdivision Procedures

1. Meetings are held on the third Tuesday of each month at 7:00 P.M.
2. You are required to bring your completed application to the Land Use Office on or before the submission date (typically 6 weeks prior to the public hearing date) to be placed on the meeting agenda.
3. Request the certified 200 foot property owner list (request in the attached package) accompanied by a \$10.00 fee.
4. The following items must be submitted **by the submission date**:
 - An original **notarized** application and seventeen (17) copies.
 - Seventeen (17) copies of the sketch or property survey. (3 full size sets and 14 11x17)
 - One copy of this page signed and dated.
 - Affidavit of Ownership.
 - Completed W-9 Form.
 - Fees: Two separate checks are required made payable to Mantua Township
Application Fees: Preliminary Major Site Plan \$200.00, Final Major Site Plan \$200.00
Preliminary Major Subdivision \$200.00, Final Major Subdivision \$200.00
Escrow Fees: \$5,000.00 Preliminary \$5,000.00 Final
5. The following must be completed and submitted **no later than 10 days** prior to the Land Use Board Meeting:
 - A signed and **notarized** Affidavit of Service with white certified mail receipts.
 - You must publish the Notice of Hearing in the South Jersey Times or Courier Post. This notice must appear in the newspaper prior to the 10 day submission requirement. (you can publish any time prior to the 10 day submission date). You must submit proof (copy of the ad affidavit from the newspaper/a copy of the newspaper clipping) that the notice was published by the 10 day submission requirement. The newspaper will send you an Affidavit of Publication, please forward to the Board Coordinator when received.
 - A copy of the Notice of Hearing.
 - Tax Verification Form certified by the Tax Collector.
6. Service Requirements: you must notify all property owners within 200 feet of the subject property either by certified mail or hand delivery. If you are hand delivering the notice of hearing, you must deliver the notice to the owner of the property over the age of 18. If delivering by certified mail, white receipts are required to be submitted with your signed affidavit.
7. It is your responsibility to make certain your notice appears in the newspaper at least 10 days prior to the public hearing. Proof of publication is required to be submitted prior to being placed on a meeting agenda.
8. If you are submitting a use variance, which requires a site plan or subdivision, additional applications and fees are required.
9. Escrow Agreement: I understand that all fees incurred in connection with review of this application are to be paid in full and are the responsibility of the applicant (signature below).

I fully understand I shall be responsible for all fees incurred in connection with the submission and review of this application:

DATE

SIGNATURE OF APPLICANT

You must attend the public meeting. Please be prepared to present the appropriate evidence and testimony in connection with this application.

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

DEVELOPMENT APPLICATION# _____ DATE FILED: _____

MANTUA TOWNSHIP MAJOR SITE PLAN/CONDITIONAL USE APPLICATION

INSTRUCTIONS:

- A. The applicant shall submit the following item in accordance with the required submission dates in this package.
1. Seventeen (17) copies of this application form.
 2. Application/Escrow Fees and W9.
 3. Seventeen (17) copies of the site plan including all details and materials. Three (3) full size sealed drawings and fourteen (14) reduced 11x17 sealed drawings.
- B. All requests for conditional use approval and site plan approval require public notice pursuant to the Municipal Land Use Law.

OWNER: _____

ADDRESS: _____

TELEPHONE: _____ EMAIL: _____

APPLICANT: (if different from owner) _____

ADDRESS: _____

TELEPHONE: _____ EMAIL: _____

ENGINEER: _____

ADDRESS: _____

TELEPHONE: _____ EMAIL: _____

ATTORNEY: _____

ADDRESS: _____

TELEPHONE: _____ EMAIL: _____

Any other expert who may submit reports or who will testify for the applicant shall be included on an additional sheet.

PROPERTY INFORMATION:

____ MAJOR SITE PLAN ____ AMENDED MAJOR SITE PLAN ____ CONDITIONAL USE

LOCATION: _____

BLOCK: _____ LOT(S) _____ TAX MAP: _____

ZONING DISTRICT: _____ LOT SIZE: _____

PRESENT USE OF LAND: _____

PROPOSED USE OF LAND: _____

DESCRIPTION OF PROPOSED USE AND HOURS OF OPERATION: _____

PROPOSED BUILDING SIZE: _____

PROPERTY INFORMATION CONTINUED:

RESTRICTIONS, COVENANTS, EASEMENTS, ASSOCIATION BY-LAWS, EXISTING OR PROPOSED ON THE PROPERTY YES(copies must be attached)_____NO _____

ARE THE FOLLOWING PRESENT:

_____Public Water _____Public Sewer

Are off tract improvements required or proposed:_____

IF VARIANCES ARE REQUESTED as a part of this minor site plan/conditional use approval they must be listed, including zoning code sections (attach additional pages if needed):

IF DEVELOPMENT STANDARDS OR SUBMISSION REQUIREMENT WAIVERS ARE REQUESTED they must be listed (attach additional pages if needed):

HAS THE SUBJECT PROPERTY RECEIVED PREVIOUS APPROVAL OF ANY DEVELOPMENT APPLICATION? Site Plan/Conditional Use/Variance YES_____NO_____ (If yes state date/type of approval)_____

I certify all information and materials submitted are true and accurate. I further certify that I am the individual applicant or that I am an Officer of the Corporation applicant and that I am authorized to sign the application for the Corporation or that I am a general partner of the partnership.

SIGNATURE OF APPLICANT

Sworn and subscribed before me this _____ day of
_____, 20_____

NOTARY PUBLIC

DEVELOPMENT APPLICATION# _____ DATE FILED: _____

MANTUA TOWNSHIP SUBDIVISION APPLICATION

INSTRUCTIONS:

- A. The applicant shall submit the following item in accordance with the required submission dates in this package.
1. Seventeen (17) copies of this application form.
 2. Application/Escrow Fees and W9.
 3. Seventeen (17) copies of the minor subdivision plan including all details and materials. Three (3) full size sealed drawings and fourteen (14) reduced 11x17 sealed drawings.
- B. All requests for minor subdivision require public notice pursuant to the Municipal Land Use Law.

OWNER: _____

ADDRESS: _____

TELEPHONE: _____ EMAIL: _____

APPLICANT (if different from owner) _____

ADDRESS: _____

TELEPHONE: _____ EMAIL: _____

ENGINEER: _____

ADDRESS: _____

TELEPHONE: _____ EMAIL: _____

ATTORNEY: _____

ADDRESS: _____

TELEPHONE: _____ EMAIL: _____

Any other expert who may submit reports or who will testify for the applicant shall be included on an additional sheet.

PROPERTY INFORMATION:

____ Minor Subdivision ____ Preliminary Major Subdivision ____ Final Major Subdivision

LOCATION: _____

BLOCK: _____ LOT(S) _____ TAX MAP: _____

ZONING DISTRICT: _____ AREA OF ENTIRE PARCEL: _____

NUMBER OF PROPOSED LOTS: ____ LOT SIZE(S): _____

PRESENT USE OF LAND: _____

PROPOSED USE OF LAND: _____

HAS TAX ASSESSOR ASSIGNED BLOCK AND LOT NUMBERS: _____

PROPERTY INFORMATION CONTINUED:

RESTRICTIONS, COVENANTS, EASEMENTS, ASSOCIATION BY-LAWS, EXISTING OR PROPOSED ON THE PROPERTY YES(copies must be attached)_____NO_____

ARE THE FOLLOWING PRESENT (indicate by "C") OR PROPOSED (indicate by "P"):

_____Public Water _____Public Sewer _____Well _____Septic

LOCATED ON:

_____Municipal Road _____County Road _____State Highway

If Municipal Road is the road paved? _____ gravel: _____

Are off tract improvements required or proposed: _____

WILL THE SUBDIVISION BE FILED BY _____DEED _____PLAT

IF VARIANCES ARE REQUESTED as a part of this subdivision they must be listed, including zoning code sections (attach additional pages if needed):

IF DEVELOPMENT STANDARDS OR SUBMISSION REQUIREMENT WAIVERS ARE REQUESTED they must be listed (attach additional pages if needed):

HAS THE SUBJECT PROPERTY RECEIVED PREVIOUS APPROVAL OF ANY DEVELOPMENT APPLICATION? Site Plan/Conditional Use/Variance YES_____NO_____ (If yes state date/type of approval) _____

I certify all information and materials submitted are true and accurate. I further certify that I am the individual applicant or that I am an Officer of the Corporation applicant and that I am authorized to sign the application for the Corporation or that I am a general partner of the partnership.

SIGNATURE OF APPLICANT

Sworn and subscribed before me this _____ day of _____, 20_____

NOTARY PUBLIC

AFFIDAVIT OF OWNERSHIP

MUST BE COMPLETED AND RETURNED WITH APPLICATION SUBMISSION

NAME OF OWNER: _____

IS OWNER A CORPORATION? _____

IS OWNER A PARTNERSHIP? _____

LIST ANY AND ALL INDIVIDUALS WHO ARE OWNERS (FULL OR PART).

THE NAMES AND ADDRESSES OF ALL PERSONS OWNING 10% INTEREST OF THE STOCK IN A CORPORATE APPLICANT OR 10% INTEREST IN ANY PARTNERSHIP MUST BE DISCLOSED.

NAME	ADDRESS	INTEREST
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_____	_____	_____
_____	_____	_____
_____	_____	_____

IF OWNER IS THE APPLICANT:

NAME	ADDRESS	TELEPHONE #
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_____	_____	_____
_____	_____	_____

I AM HEREBY AUTHORIZED TO FILE APPLICATION REGARDING THIS PACEL

SIGNATURE AND TITLE

PRINT SIGNATURE



TOWNSHIP OF MANTUA

Gloucester County, New Jersey

401 Main Street • Mantua, NJ 08051

(856) 468-1500

www.mantuatownship.com

TAX VERIFICATION FORM

TO: Mantua Township Land Use Board

FROM: Alice Kellmyer, Tax Collector

RE: Property Tax Verification for Land Use Board Submission

Block: _____ Lot _____

Owner: _____

Address: _____

Property Taxes Are _____ Current _____ Delinquent

Notes: _____

Date

Alice Kellmyer, Tax Collector

TOWNSHIP OF MANTUA

LAND USE BOARD
401 MAIN STREET
MANTUA, NJ 08051
856-468-1500 EXTENSION 135

200 FOOT CERTIFIED LIST REQUEST

THIS REQUEST MUST BE ACCOMPANIED BY \$10.00 FEE

DATE: _____

NAME: _____

EMAIL ADDRESS: _____

TELEPHONE NUMBER: _____

ADDRESS OF PROPERTY IN QUESTION: _____

BLOCK: _____ LOT: _____

TYPE OF APPLICATION:

_____ Minor Subdivision

_____ Major Subdivision

_____ Minor Site Plan

_____ Major Site Plan

_____ Bulk Variance

_____ Use Variance

SIGNATURE: _____

NOTICE OF HEARING

A public hearing will be held by Mantua Township Land Use Board

On _____ at 7:00 P.M. in the Mantua Township Municipal Building located at 401 Main Street, Mantua NJ 08051.

Applicant: _____

Address: _____

Block: _____ Lot: _____ Tax Map: _____

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

And any other necessary waivers or variances that the Board or Board Professionals deem necessary.

All applications and supporting documentation are on file with the Board Secretary 10 days prior to the hearing. All documents may be reviewed at the Mantua Township Land Use Office, 401 Main Street, Mantua, NJ 08051 on Tuesday and Thursday between the hours of 8:30 A.M. and 4:30 P.M. and on the Mantua Township website www.mantuatownship.com under the land use tab.

Any interested party may appear in person.

APPLICANT

AFFIDAVIT OF SERVICE

STATE OF NEW JERSEY

COUNTY OF GLOUCESTER

I _____, being duly sworn according to law, on oath deposes and says that:

I am the applicant for a variance, site plan, subdivision or conditional use application before the Mantua Township Land Use Board.

At least 10 days prior to the hearing, I gave personal notice to all property owners within 200 feet of the subject parcel, as shown on the certified tax list. Indicated by marking "D" on the attached list as exhibit A.

At least 10 days prior to the hearing, I sent notice by certified mail as indicated on the certified tax list. I have attached the white receipts.

At least 10 days prior to the hearing, I have published the notice of hearing in the official newspaper and have attached proof of publication.

Sworn to and subscribed before me this

_____ day of _____ 20_____

Notary Public

Signature of Applicant

ZONING OFFICE/LAND USE HOURS

KEVIN HOWARTH, ZONING OFFICER

khowarth@mantuatownship.com

856-468-1500 EXTENSION 130

OFFICE HOURS:

BY APPOINTMENT AND EVERY TUESDAY 6:00 PM TO 7:30 PM

LAND USE OFFICE

JESSICA TAYLOR, LAND USE COORDINATOR

jtaylor@mantuatownship.com

856-468-1500 EXTENSION 135

OFFICE HOURS

MONDAY - FRIDAY 8:30 AM-4:30 PM

Please note that approvals from the following entities may be necessary to complete your Land Use Approval. Please review the Board Professionals' review letters in their entirety to verify if these approvals are necessary.

Daniel Hauss
Mantua Township Fire Marshal
155 E. Union Street
Sewell, NJ 08080
856-468-7222
dhauss@mtfd22.com

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

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

**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

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

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

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

Print or type. See Specific Instructions on page 3.	1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)	
	2 Business name/disregarded entity name, if different from above.	
	3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only one of the following seven boxes. ☐ Individual/sole proprietor ☐ C corporation ☐ S corporation Partnership ☐ Trust/estate ☐ LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) _____ Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner. Other (see instructions) _____	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____ (Applies to accounts maintained outside the United States.)
	3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions ☐	
	5 Address (number, street, and apt. or suite no.). See instructions.	Requester's name and address (optional)
6 City, state, and ZIP code		
7 List account number(s) here (optional)		

Part I Taxpayer Identification Number (TIN)

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

Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number	
or	
Employer identification number	

Part II Certification

Under penalties of perjury, I certify that:

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

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

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

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

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

What's New

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

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

Purpose of Form

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

must obtain your correct taxpayer identification number (TIN), which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid).
- Form 1099-DIV (dividends, including those from stocks or mutual funds).
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds).
- Form 1099-NEC (nonemployee compensation).
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers).
- Form 1099-S (proceeds from real estate transactions).
- Form 1099-K (merchant card and third-party network transactions).
- Form 1098 (home mortgage interest), 1098-E (student loan interest), and 1098-T (tuition).
- Form 1099-C (canceled debt).
- Form 1099-A (acquisition or abandonment of secured property).

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

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

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued);
2. Certify that you are not subject to backup withholding; or
3. Claim exemption from backup withholding if you are a U.S. exempt payee; and
4. Certify to your non-foreign status for purposes of withholding under chapter 3 or 4 of the Code (if applicable); and
5. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting is correct. See *What Is FATCA Reporting*, later, for further information.

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

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

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

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

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

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

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

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

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

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

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

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

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

Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 24% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include, but are not limited to, interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third-party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

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

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester;
2. You do not certify your TIN when required (see the instructions for Part II for details);
3. The IRS tells the requester that you furnished an incorrect TIN;
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only); or
5. You do not certify to the requester that you are not subject to backup withholding, as described in item 4 under "*By signing the filled-out form*" above (for reportable interest and dividend accounts opened after 1983 only).

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

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

What Is FATCA Reporting?

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

Updating Your Information

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

Penalties

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

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

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

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

Specific Instructions

Line 1

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

If this Form W-9 is for a joint account (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

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

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

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

• **Partnership, C corporation, S corporation, or LLC, other than a disregarded entity.** Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2.

• **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. Enter any business, trade, or DBA name on line 2.

• **Disregarded entity.** In general, a business entity that has a single owner, including an LLC, and is not a corporation, is disregarded as an entity separate from its owner (a disregarded entity). See Regulations section 301.7701-2(c)(2). A disregarded entity should check the appropriate box for the tax classification of its owner. Enter the owner's name on line 1. The name of the owner entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For

example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on line 2. If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

Line 2

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

Line 3a

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

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

Line 3b

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

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

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

Line 4 Exemptions

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

Exempt payee code.

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

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

1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2).

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

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

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

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

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

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

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

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

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

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

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

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

G—A real estate investment trust.

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

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

J—A bank as defined in section 581.

K—A broker.

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

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

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

Line 5

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

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have, and are not eligible to get, an SSN, your TIN is your IRS ITIN. Enter it in the entry space for the Social security number. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN.

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

Note: See *What Name and Number To Give the Requester*, later, for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.SSA.gov. You may also get this form by calling 800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/EIN. Go to www.irs.gov/Forms to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to www.irs.gov/OrderForms to place an order and have Form W-7 and/or Form SS-4 mailed to you within 15 business days.

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

Note: Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon. See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier, for when you may instead be subject to withholding under chapter 3 or 4 of the Code.

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

Part II. Certification

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

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

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

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

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

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

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

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

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

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

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

³ You must show your individual name on line 1, and enter your business or DBA name, if any, on line 2. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.)

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

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

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

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor ²
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
6. Sole proprietorship or disregarded entity owned by an individual	The owner ³
7. Grantor trust filing under Optional Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))**	The grantor*

Secure Your Tax Records From Identity Theft

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

To reduce your risk:

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

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

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

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

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

Protect yourself from suspicious emails or phishing schemes.

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

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

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 800-366-4484. You can forward suspicious emails to the Federal Trade Commission at spam@uce.gov or report them at www.ftc.gov/complaint. You can contact the FTC at www.ftc.gov/idtheft or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see www.IdentityTheft.gov and Pub. 5027.

Go to www.irs.gov/IdentityTheft to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and territories for use in administering their laws. The information may also be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payors must generally withhold a percentage of taxable interest, dividends, and certain other payments to a payee who does not give a TIN to the payor. Certain penalties may also apply for providing false or fraudulent information.

MANTUA TOWNSHIP LAND USE BOARD
SUBMISSION DATES AND MEETING DATES 2026

Meetings are held at 7:00 P.M. at Mantua Township Municipal Building

Submission	12/02/2025	Submission	9/01/2026
10 Day Submission	1/09/2026	10 Day Submission	10/09/2026
Meeting	1/20/2026	Meeting	10/20/2026
Submission	1/06/2026	Submission	10/06/2026
10 Day Submission	2/06/2026	10 Day Submission	11/06/2026
Meeting	2/17/2026	Meeting	11/17/2026
Submission	2/03/2026	Submission	11/03/2026
10 Day Submission	3/06/2026	10 Day Submission	12/04/2026
Meeting	3/17/2026	Meeting	12/15/2026
Submission	3/03/2026	Submission	12/01/2026
10 Day Submission	4/10/2026	10 Day Submission	1/08/2027
Meeting	4/21/2026	Meeting	1/19/2027
Submission	4/07/2026		
10 Day Submission	5/08/2026		
Meeting	5/19/2026		
Submission	5/05/2026		
10 Day Submission	6/05/2026		
Meeting	6/16/2026		
Submission	6/02/2026		
10 Day Submission	7/10/2026		
Meeting	7/21/2026		
Submission	7/07/2026		
10 Day Submission	8/07/2026		
Meeting	8/18/2026		
Submission	8/04/2026		
10 Day Submission	9/04/2026		
Meeting	9/15/2026		