

THIS APPLICATION MUST BE COMPLETED IN ITS ENTIRETY INCLUDING ALL REQUIRED FEES.

FORM A APPROVAL WILL REMAIN VALID FOR A PERIOD OF TWO YEARS FROM THE DATE OF APPROVAL. IF NO FORM B APPLICATION HAS BEEN SUBMITTED WITHIN THE TWO YEAR PERIOD, THE FORM A APPROVAL WILL EXPIRE AND ANY FUNDS REMAINING IN THE ESCROW ACCOUNT WILL BE RETURNED TO THE APPLICANT.

# FORM A

Monroe Municipal Utilities Authority  
372 South Main Street, Williamstown, NJ 08094  
Telephone No.: 856-629-1444  
Fax No.: 856-875-9469  
Email: [info@monroemuanj.com](mailto:info@monroemuanj.com)  
Website: [www.monroemuanj.com](http://www.monroemuanj.com)

Please Circle:

COMMERCIAL

INDUSTRIAL

MAJOR SUBDIVISION

## FORM A: APPLICATION FOR REPORT ON FEASIBILITY OF PUBLIC SEWER AND/OR WATER, RECOMMENDATIONS AND CONDITIONS

*PURPOSE: To determine the economic and technical feasibility of extending public sewer and/or water service to the municipal system. The approval of this application is the first step in obtaining MMUA Endorsement. The applicant should be aware that application approval does not guarantee availability of water and/or sewer.*

**APPLICATION FEE:** \$100.00 – Sewer; \$100.00 – Water; (Check must be made payable to Monroe MUA)

**ESCROW AGREEMENT:** The attached **MMUA ESCROW AGREEMENT** must be completed and returned with this application. Review will not be initiated until document is signed and returned by applicant to the Monroe Municipal Utilities Authority.

**REVIEW FEE:** \$2,500.00 minimum fee to be deposited into escrow fund for professional/administrative evaluation. Applicant is responsible for review fees that exceed the amount originally escrowed at the time of the submittal of this application. (Re: Escrow Agreement, Section 4)

### **APPLICANT:**

Name: \_\_\_\_\_

Address: \_\_\_\_\_

Telephone: \_\_\_\_\_ Fax: \_\_\_\_\_

Email: \_\_\_\_\_

**OWNER INFORMATION:**

Name: \_\_\_\_\_

Address: \_\_\_\_\_

Telephone: \_\_\_\_\_ Fax: \_\_\_\_\_

Email: \_\_\_\_\_

**PROJECT TO BE SERVICED:**

Name: \_\_\_\_\_

Location: \_\_\_\_\_

Area of Entire Tract: \_\_\_\_\_

No. of Lots: \_\_\_\_\_ Tax Map Plate: \_\_\_\_\_ Block: \_\_\_\_\_ Lot: \_\_\_\_\_

Type: **(Check)** Single Family Homes: \_\_\_\_\_ Townhouses: \_\_\_\_\_

Apartments: \_\_\_\_\_ Condominiums: \_\_\_\_\_

No. of Units: \_\_\_\_\_ (regarding above if applicable)

Industrial: \_\_\_\_\_ (Square Footage): \_\_\_\_\_

Commercial: \_\_\_\_\_ (Square Footage): \_\_\_\_\_

Professional: \_\_\_\_\_ (Square Footage): \_\_\_\_\_

Other: \_\_\_\_\_ (Describe): \_\_\_\_\_

**PROJECT PLANS:**

Construction Start Date: \_\_\_\_\_ Duration of Project: \_\_\_\_\_

**PROFESSIONAL ENGINEER DESIGNING WATER/SEWER SYSTEM:**

Name: \_\_\_\_\_

Signature & Seal

Address: \_\_\_\_\_

Telephone: \_\_\_\_\_ Fax: \_\_\_\_\_

Email: \_\_\_\_\_

**DESCRIPTION OF PROPOSED SYSTEMS:**

Water: (Approximate distance to nearest source) \_\_\_\_\_

\_\_\_\_\_

Sewer: (Approximate distance to nearest source) \_\_\_\_\_

\_\_\_\_\_

**SUPPORTING DATA REQUIRED:**

- ✓ Three copies of general location plan showing streams, streets, blocks, lots and tax map numbers.
- ✓ Proposed system outlines and route of construction.
- ✓ Estimated volume of flow \_\_\_\_\_
- ✓ For Commercial and Industrial applicants, see Section 7 for additional supporting data.

\_\_\_\_\_

**PRINT NAME**

\_\_\_\_\_

**SIGNATURE OF APPLICANT**

\_\_\_\_\_

**DATE**

**FOR OFFICE USE ONLY:**

**ACTION:** 1. Escrow Agreement between applicant and Authority signed: \_\_\_\_\_



**MONROE MUNICIPAL UTILITIES AUTHORITY  
ESCROW AGREEMENT**

**THIS AGREEMENT**, made this \_\_\_\_\_ day of \_\_\_\_\_, 202\_\_\_, by and between MONROE MUNICIPAL UTILITIES AUTHORITY, with principal offices located at 372 South Main Street, Williamstown, Township of Monroe, County of Gloucester and State of New Jersey (the “MMUA”), and \_\_\_\_\_, with principal offices located at \_\_\_\_\_ (the “Applicant”) (the MMUA and Applicant referred to collectively as, the “Parties”).

**WITNESSETH**

**WHEREAS**, the Applicant seeks approval from the MMUA for the land development project known as: \_\_\_\_\_ (the “Project”), located at \_\_\_\_\_, identified on the Township of Monroe Tax Map as Block(s) \_\_\_\_\_, Lot(s) \_\_\_\_\_ (the “Property”); and

**WHEREAS**, the Municipal and County Utilities Authorities Law (“MCUAL”), N.J.S.A. 40:14B-20 et seq., permits the MMUA to adopt rules and regulations for the management and regulation of its business and affairs; and

**WHEREAS**, the MCUAL further empowers the MMUA to require persons to deposit money for professional services, inspection fees, and to satisfy any performance or maintenance

guarantee requirements applicable to a project and/or development; N.J.S.A. 40:14B-20.1; and

**WHEREAS**, the MMUA has adopted rules and regulations as permitted by the MCUAL known as the “MMUA Rates, Rules, and Regulations Applicable to Sewerage and Water Service in the Township of Monroe, County of Gloucester, State of New Jersey” (“MMUA Rules & Regulations”); and

**WHEREAS**, Section 6 of the MMUA Rules and Regulations requires the Applicant to establish an escrow account and enter into an escrow agreement with the MMUA whereby work required performed by the MMUA’s professionals on the Project will be paid for by the Applicant from the escrow account; and

**WHEREAS**, the Parties agree it is appropriate to reduce this understanding to writing.

**NOW, THEREFORE**, for and in consideration of the mutual promises and covenants herein contained, the Parties agree as follows:

**Section 1. PURPOSE.**

**1.1.** The MMUA authorizes its professional and administrative staff to review, inspect, report and study all plans, documents, statements, improvements, and provisions made by the APPLICANT. The MMUA directs its professional staff and administrative staff to make all oral and/or written reports/communications to the MMUA of its conclusions and findings derived from the review, study, investigation and like or similar duties performed as elsewhere authorized, including professional time allocated to such application at the MMUA's regular and special meetings. The APPLICANT agrees to pay all professional and administrative fees incurred by the MMUA for the performance of the duties outlined above.

**Section 2. ESCROW ESTABLISHED**

**2.1.** In the event the escrow fund to be established is for an amount which is \$5,000 or less, the APPLICANT and MMUA, in accordance with the provisions of this Agreement and Sections 6 and of the MMUA's Rules and Regulations, hereby agree to create and establish the escrow with the designated Financial Officer of the MMUA.

**2.2.** In the event the escrow fund to be established is for an amount which exceeds \$5,000, the APPLICANT AND MMUA, in accordance with the provisions of this Agreement, Sections 6 of the MMUA Rules and Regulations and N.J.S.A. 40:14B-20.1, hereby agree to create and establish the escrow as follows:

- (a) the MMUA shall deposit the escrow fund in a banking Institution or savings and loan association in the State of New Jersey insured by an agency of the Federal Government, or in any other fund or depository approved for such deposits by the State of New Jersey, in an account bearing interest at a minimum at the rate currently paid the institution or depository on time or savings deposits;
- (b) the MMUA shall notify the APPLICANT in writing of the name and address of the institution or depository in which the deposit is made and the amount of the deposit; and
- (c) the MMUA shall not be required to refund an amount of interest paid on a deposit which does not exceed \$100.00 for the year. If the amount of interest exceeds \$100.00, that entire amount shall belong to the person and shall be refunded to him, her or it by the MMUA annually or at the time the deposit is repaid or applied to the purposes for which it was deposited, as the case may be; except that the MMUA may retain for administrative expenses a sum equivalent to no more than 33 1/3% of that entire amount, which shall be in lieu of all other administrative and custodial expenses.

### **Section 3. ESCROW FUNDED**

3.1. Applicant by execution of this Agreement, shall pay to the MMUA, to be deposited as described in Section 2, such sum as are required by the MMUA Rules & Regulations and each and for every Agreement entered into by the Parties.

### **Section 4. INCREASE IN ESCROW FUND**

4.1. If during the existence of this Escrow Agreement the funds held by the escrow holder shall be insufficient to cover any voucher or bill submitted by the professional staff and reviewed and approved by the MMUA, then the APPLICANT shall, within fourteen (14) days from the date of receipt of written notice by the MMUA, deposit additional sum, as per request of the escrow holder to cover the amount of the deficit. The written notice referred to in this paragraph shall be sent to APPLICANT unless otherwise shown, receipt shall be presumed upon mailing.

4.2. During such time that the APPLICANT'S escrow account is lacking funds sufficient to cover any voucher or bill submitted by the MMUA's professional or administrative staff and/or is otherwise delinquent, the MMUA:

- (a) shall direct its professional and administrative staff to perform no further review, work, inspections, or activity of any kind related to the Project;
- (b) shall not accept any new applications submitted by the Applicant related to the Project; and

- (c) shall not issue any permits and/or approvals related to the Project to which the APPLICANT may otherwise be entitled.

**4.3.** The MMUA's professional and administrative staff may resume work related to the Project and the MMUA may begin accepting applications related to the Project and issuing any permits or approvals to which the APPLICANT may be entitled at such time the APPLICANT'S escrow account is replenished and returned to good standing.

## **Section 5. BOARD OF REVIEW**

**5.1.** The designated Financial Officer of the MMUA shall review the vouchers submitted by the professionals to determine whether the services have been performed in the manner and to the degree required by this Agreement. Upon making a determination that said services have been performed properly, said official shall process said vouchers in the same manner and under the same terms as are normally employed for vouchers submitted for work performed on behalf of the MMUA. At the conclusion of this processing, the amounts specified in said vouchers shall be deducted by the escrow holder from the escrow established pursuant to this Agreement and MMUA's Rules and Regulations.

## **Section 6. CONTEST OF REASONABLENESS**

**6.1.** APPLICANT agrees that the reasonableness of any fee or charge may be challenged by an appropriate legal action brought within forty-five (45) days from the date that the APPLICANT'S escrow deposit balance is returned or forty-five (45) days from the date the developer receives notice that additional payments are requested to pay charges and fees not covered by the escrow deposits.

**6.2.** APPLICANT understands and agrees that the aforesaid procedure shall be the sole and exclusive method of challenging the reasonableness of charges and fees and hereby waives any longer statute of limitations.

## **Section 7. COLLECTION**

**7.1.** Should the Applicant fail to pay any sum required to be paid hereunder when due, Section 4.2 herein shall apply, and the MMUA may otherwise pursue any and all available remedies to which it may be entitled by law or equity.

## **Section 8. INTEREST ALLOCATIONS**

**8.1.** Any and all interest which would result from or arise out of the deposits being made and held in escrow by the APPLICANT shall revert to the use and enjoyment of the escrow holder as compensation for the services rendered in connection with this Escrow Agreement, unless otherwise specified in Section 2 pertaining to the escrow funds exceeding \$5,000.00.

## **Section 9. GUARANTEE**

9.1. In the event that the APPLICANT fails to comply with all of the terms and conditions of this Agreement, the MMUA is authorized to pursue all of the remedies against the guarantors to this Agreement as if the guarantors were, in fact, the APPLICANT.

9.2. The guarantors agree to be bound by all of the terms and conditions of the Agreement. The guarantors further agree to provide to the MMUA, at its discretion, sufficient financial information to assure the MMUA that the guarantors can satisfy the financial obligations of the APPLICANT should they be in default. The guarantors shall be the financial obligations of the APPLICANT should they be in default. The guarantors shall be the principals, partners or corporate officers, as well as the spouses of the APPLICANT, or such other parties as the MMUA deems appropriate.

## **Section 10. TRANSFER OF FUNDS**

10.1. For the duration of the Project, the APPLICANT shall not transfer ownership of the Project or Property to a third-party nor shall the APPLICANT assign its interest and obligations established by this Agreement to a third-party without the express, written approval of the MMUA.

10.2. In the event the MMUA approves of the APPLICANT'S transfer of ownership of the Project or Property to a third-party, the APPLICANT and third-party shall execute an assignment agreement assigning this Agreement and the interests and obligations therein from the APPLICANT to the third-party. The MMUA shall be named as a direct beneficiary, party, and signatory to the aforementioned assignment agreement.

10.3. In the event ownership of the Project or Property is transferred and/or this Agreement is assigned in accordance with the foregoing sections, the Escrow Account associated with the Project established pursuant to this Agreement shall remain in effect and kept in good standing by the APPLICANT. The same escrow account will stay in effect for the entire duration of the Project. The MMUA shall reimburse the third-party owner and not the APPLICANT with the balance in the escrow account at the conclusion of the Project.

[ SIGNATURES ON FOLLOWING PAGE ]



ATTEST:

MONROE MUNICIPAL UTILITES AUTHORITY

\_\_\_\_\_

\_\_\_\_\_  
CHAIRMAN

ATTEST:

\_\_\_\_\_  
*(applicant name)*

\_\_\_\_\_

*(signature)* \_\_\_\_\_

*(name)* \_\_\_\_\_

*(title)* \_\_\_\_\_



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. 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, and
4. 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).

**Special rules for partnerships.** Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 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 section 1446 withholding on your share of partnership income.

In the cases below, the following person must give 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.

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

**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, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*).

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

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

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

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

If you are a nonresident alien or a foreign entity, 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 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 under 4 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.

Also see *Special rules for partnerships*, earlier.

## What is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States 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 no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account; for example, if the grantor of a grantor trust dies.

## Penalties

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

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

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

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

## Specific Instructions

### 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.

a. **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: 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 1040/1040A/1040EZ you filed with your application.

b. **Sole proprietor or single-member LLC.** Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or “doing business as” (DBA) name on line 2.

c. **Partnership, LLC that is not a single-member LLC, C corporation, or S corporation.** 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.

d. **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. You may enter any business, trade, or DBA name on line 2.

e. **Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a “disregarded entity.” See Regulations section 301.7701-2(c)(2)(iii). Enter the owner’s name on line 1. The name of the entity 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, “Business name/disregarded entity name.” 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, you may enter it on line 2.

### Line 3

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

IF the entity/person on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation
• Individual • Sole proprietorship, or • Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes.	Individual/sole proprietor or single-member LLC
• LLC treated as a partnership for U.S. federal tax purposes, • LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or • LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes.	Limited liability company and enter the appropriate tax classification. (P= Partnership; C= C corporation; or S= S corporation)
• Partnership	Partnership
• Trust/estate	Trust/estate

### Line 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 in 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 possession, 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 possession
- 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
- 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 <sup>1</sup>	Generally, exempt payees 1 through 5 <sup>2</sup>
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

<sup>1</sup> See Form 1099-MISC, Miscellaneous Income, and its instructions.

<sup>2</sup> 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) written or printed 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 possession, 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, write 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 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.

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). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

**Note:** See *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](http://www.SSA.gov). You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at [www.irs.gov/Businesses](http://www.irs.gov/Businesses) and clicking on Employer Identification Number (EIN) under Starting a Business. Go to [www.irs.gov/Forms](http://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](http://www.irs.gov/OrderForms) to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

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

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

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

## Part II. Certification

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

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

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

**1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.**

You must give your correct TIN, but you do not have to sign the certification.

**2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983.**

You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

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

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

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

**What Name and Number To Give the Requester**

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account <sup>1</sup>
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 <sup>2</sup>
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee <sup>1</sup>
b. So-called trust account that is not a legal or valid trust under state law	The actual owner <sup>1</sup>
6. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity <sup>4</sup>
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

For this type of account:	Give name and EIN of:
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 under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

<sup>1</sup> 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.

<sup>2</sup> Circle the minor's name and furnish the minor's SSN.

<sup>3</sup> You must show your individual name and you may also enter your business or DBA name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

<sup>4</sup> List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships*, earlier.

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

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

**Secure Your Tax Records From Identity Theft**

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

To reduce your risk:

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

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

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see 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 1-877-777-4778 or TTY/TDD 1-800-829-4059.

**Protect yourself from suspicious emails or phishing schemes.**

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

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

If you receive an unsolicited email claiming to be from the IRS, forward this message to [phishing@irs.gov](mailto: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 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at [spam@uce.gov](mailto:spam@uce.gov) or report them at [www.ftc.gov/complaint](http://www.ftc.gov/complaint). You can contact the FTC at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see [www.IdentityTheft.gov](http://www.IdentityTheft.gov) and Pub. 5027.

Visit [www.irs.gov/IdentityTheft](http://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 possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.