

UPPER DEERFIELD TOWNSHIP



PLANNING BOARD

Phone: (856) 451-3811 • Fax: (856) 451-1379

P.O. Box 5098
1325 State Highway 77
Seabrook, NJ 08302

Dear Applicant:

Please be advised this packet of information contains pages necessary for return along with your plans.

Pages are as follows:

- ✓ Development Application Form (fill out and return)
- ✓ Checklist for Submissions Schedule A, B & C must have all of A, B & C (fill out and return)
- ✓ Upper Deerfield Applicant Information (fill out and return)
- ✓ Upper Deerfield Planning Board Meeting Dates and Plan Deadline Due Dates
- ✓ Fees for Site Plans, Subdivisions, Informals, Escrows, ... (send payment with packet & plans to Planning Board Secretary). **Must be delivered (20) days prior to a meeting date.**
- ✓ W-9 Escrow Form (if a Business need ID and SS #), (if individual need SS #) (fill out and return)
- ✓ Cumberland County Planning Board Information (responsibility of applicant to deliver)

The above paperwork must be completed and returned 20 days prior to a meeting date with the applicant's plans, then a hearing will be scheduled before the UDT Planning Board. **(20) copies of packet & plans needed.**

When a public hearing is required, (major subdivision/site plan, development over 10 acres or a variance is needed), the Board will review the application for completeness and set the date of the public hearing. Notice of the public hearing must be published in The News of Cumberland County and sent certified mail to adjoining property owners within 200' at least 10 days prior to the hearing. A list of property owners may be obtained from the Planning Board office for a fee of \$10.00. This is the responsibility of the applicant or his/her attorney.

The Planning Board is encouraging all applicants to bring a digital presentation of all easel displays that will be presented and shown to the Planning Board Members. The digital presentation will enable the general public and all those who intend to comment during the public hearing to see exactly what the Planning Board Members are reviewing. Please bring a laptop with your digital presentation. An 8 foot wide wall screen has been installed behind the Planning Board Members for viewing by the public. If you do not have access to a projector the Township can provide one. Please inform Vicki as to your needs prior to the meeting.

A corporation must be represented by an attorney.

If you have any questions please do not hesitate to call me at the above number or if you need to speak to our professionals they may be reached at the following telephone and fax machine numbers:

Theodore H. Ritter, Solicitor	phone 856-451-3030	fax 856-453-0911
Robert DuBois, P.E. Engineer	phone 856-478-2378	fax 856-478-6104
Randy Scheule, PP,AICP, Planner	phone 609-347-0311	fax 609-347-1819

Meetings begin at 7:00 pm in the Court Room and no new applicants will be heard past 10:00 pm.

Respectfully,

Vicki Vagnarelli
Planning Board Secretary

Township of Upper Deerfield Planning Board

Notice of Public Meeting Dates for 2010

NOTICE IS HEREBY GIVEN that the meetings of the Planning Board of the Township of Upper Deerfield will be held at 7:00 pm at the Municipal Building, State Highway 77, Seabrook, New Jersey as follows:

Meetings

Monday, January 11, 2010 (Reorganization)

Wednesday February 17, 2010

Monday, March 8, 2010

Monday, April 12, 2010

Monday, May 10, 2010

Monday, June 14, 2010

Monday, July 12, 2010

Monday, August 9, 2010

Monday, September 13, 2010

Wednesday, October 13, 2010

Monday, November 8, 2010

Monday, December 13, 2010

Monday, January 10, 2011 Reorganization/Regular Meeting

Work Sessions

Wednesday, January 20, 2010

Monday, February 22, 2010

Monday, March 15, 2010

Monday, April 19, 2010

Monday, May 17, 2010

Monday, June 21, 2010

No Session

No Session

Monday, September 20, 2010

Monday, October 18, 2010

Monday, November 15, 2010

No Session

At the meetings held on the above dates, formal action may or may not be taken.

Vicki Vagnarelli
Planning Board Secretary

Township of Upper Deerfield Planning Board

Notice of Public Meeting Dates for 2010

NOTICE IS HEREBY GIVEN that the meetings of the Planning Board of the Township of Upper Deerfield will be held at 7:00 pm at the Municipal Building, State Highway 77, Seabrook, New Jersey as follows:

REGULAR MEETING DATES	PLANS DUE ON OR BEFORE	WORK SESSION DATES	PLANS DUE ON OR BEFORE
Mon., Jan 11, 2010 Reorganization Meet	Dec. 23	Wed, Jan 20, 2010	Jan. 1
Wed. Feb 17, 2010	Jan. 29	Mon, Feb 22, 2010	Feb. 3
Mon. March 8, 2010	Feb 17	Mon. March 15, 2010	Feb 24
Mon. April 12, 2010	March 24	Mon. April 19, 2010	March 31
Mon. May 10, 2010	April 21	Mon. May 17, 2010	April 28
Mon. June 14, 2010	May 26	Mon. June 21, 2010	June 2
Mon. July 12, 2010	June 23	No Session	
Mon. August 9, 2010	July 21	No Session	
Mon. Sept. 13, 2010	August 25	Mon. Sept. 20, 2010	September 1
Wed. Oct. 13, 2010	September 24	Mon. Oct. 18, 2010	September 29
Mon. Nov. 8, 2010	October 20	Mon. Nov. 15, 2010	October 27
Mon. Dec. 13, 10	November 24	No Session	
Mon. Jan. 10, 2011 Reorganization/Regular Meeting	December 22		

Check list must accompany Application

COUNTY PLANNING APPLICATION # _____

MUNICIPAL APPLICATION # _____

DEVELOPMENT APPLICATION FORM

(SEE INSTRUCTIONS ON BACK)

1. The undersigned makes application to the _____ Planning/Zoning Board and the _____
(Municipality)

Cumberland County Planning Board, for the following (check appropriate items):

- _____ SUBDIVISION: () Sketch; () Preliminary; () Final; () Minor; () other _____
 - _____ SITE PLAN: () Preliminary; () Final; TYPE: () Minor; () Major; () other _____
 - _____ CONDITIONAL USE, Pursuant to section _____ of Municipal Ordinance
 - _____ VARIANCE: () use; () area or bulk; () Other _____
- Explain Existing and Proposed Use _____

2. NAME OF DEVELOPMENT (or owner's last name) _____
Location (i.e. "east side of Main St. near Oak Rd.") _____
Tax Map Sheet _____ Block _____ Lot(s) _____

3. NAME OF APPLICANT _____ INTEREST OF APPLICANT _____
Address _____ Phone _____

4. NAME OF PRESENT OWNER _____
Address _____ Phone _____

5. NAME OF ATTORNEY _____
Address _____ Phone _____

6. Was a previous application submitted for the proposed development? () YES, date _____, () NO

7. (If Applicable) THIS IS TO CERTIFY THAT NO TAXES OR ASSESSMENTS FOR LOCAL IMPROVEMENTS ARE DUE OR DELINQUENT ON THE PROPERTY- IN- QUESTION.

Signature of Tax Collector: _____

8. SUBDIVISION APPLICATIONS ONLY

Total Acreage _____ Area of Portion being Subdivided _____ # of New Lots _____
Proposed Use of New Lot(s) () Residential () Commercial/Industrial () Other _____
If Final Plat is not identical to Preliminary Plat indicate material changes _____

9. SITE PLAN APPLICATIONS ONLY

Acreage of Tract _____ Zoning Classification _____ Building Height _____
Square Footage of Structures: Existing _____ Proposed _____
Parking Spaces _____ Employees: Existing _____ Proposed _____
Square Footage of On-Site Development Area: Existing _____ Proposed _____
Seating Capacity _____ Dwelling Units _____

10. SIGNATURE OF APPLICANT _____ DATE _____

11. SIGNATURE OF OWNER _____ DATE _____

(DO NOT WRITE BELOW THIS LINE, For Municipal use only)

MUNICIPAL SUBDIVISION CLASSIFICATION

- A. () MINOR: Public Notice Required? () YES () NO () MAJOR
- B. Date Received by Municipality _____ and scheduled for action by Planning/Zoning Board on _____
- C. Will a copy of this application and four (4) drawings be sent directly to the Cumberland County Planning Board on behalf of the applicant? () YES, date sent: _____ () NO
- D. Referred to _____ (date) _____ for review and comment
- E. Application and documentation was found to be complete on (date) _____
- F. Municipal Filing Fee _____

SIGNED _____

UPPER DEERFIELD TOWNSHIP PLANNING & ZONING BOARDS

SCHEDULE "A" —

GENERAL REQUIREMENT FOR ALL APPLICATIONS

- () 1. Twenty (20) copies of the appropriate application form and checklist(s) completely filled in. If any item is not applicable (N/A) to the Applicant, it should so be indicated on the application form(s).
- () 2. Certificate that taxes are paid.
- () 3. Receipt indicating that fees are paid.
- () 4. Twenty (20) copies of any required plot plan, site plan, or subdivision plan.
- () 5. Affidavit of ownership. If Applicant is not the owner, Applicant's interest in land; e.g., tenant, contract/purchaser, lien holder, etc.
- () 6. One of the following:
 - (a) A letter of interpretation (LOI), or letter of absence, from the N.J.D.E.P. indicating the absence of freshwater wetlands, or indicating the presence and verifying delineation of the boundaries of freshwater wetlands; or,
 - (b) a copy of any application made to the N.J.D.E.P. for any permit concerning a proposed regulated activity in or around freshwater wetlands; or
 - (c) a statement signed by a qualified professional detailing the results of an on-site wetlands study.

The Planning Board may waive the above requirements where it can be established by applicant and verified by the board and its professionals that no wetlands exist on site or on contiguous property owned by the applicant.
- () 7. If a corporation or partnership, list the names and addresses of all stockholders or individual partners owning at least 10% of its stock of any class as required by N.J.S. 40:55D-48.1, et seq.
- () 8. Names of witnesses and their expertise, if any.
- () 9. Statement as to any application requirements for which a waiver is sought, together with a statement of reasons why waivers should be granted.
- () 10. A list of all other requirements or standards of the Township Land Use Ordinance that are not met by the application and for which waivers or variances are requested.

CHECK LIST FOR SUBMISSIONS

	Minor Site Plan	Minor Sub Division	Preliminary Site Plan	Preliminary Major Subdivision	Final Site Plan	Final Major Subdivision
10. Title block containing name of applicant, prepared, lot and block numbers, date prepared, date of last amendment and zoning district.	X	X	X	X	X	X
11. Each block and lot number in conformity with the municipal tax map as determined by the municipal tax assessor.	X	X	X	X	X	X
12. Scale of map, both written and graphic.	X	X	X	X	X	X
13. North arrow giving reference meridian.	X	X	X	X	X	X
14. Space for signatures of Chairman and Secretary of the Municipal Agency.	X	X	X	X	X	X
15. Names of all property owners within 200 feet of subject property.	X	X	X	X	X	X
16. Location of existing and proposed property lines with dimensions in feet to the nearest two decimal places.	X	X	X	X	X	X
17. Zoning district in which parcel is located, indicating all setbacks, lot coverage, height, floor area ratio, and density, both as to required and proposed. Indicate the above both written and graphically.	X	X	X	X	X	X
18. Acreage of affected parcel to the nearest hundredth of an acre.	X	X	X	X	X	X
19. Number of lots following subdivision including areas in acres if one acre or over or in square feet if under one acre.		X		X		X
20. Provide a Polaroid or other similar photograph of the premises in question taken from the opposite side of the street.	X	X	X	X	X	X
21. Constraints provision calculations.		X		X		

NATURAL FEATURE

(Topography)

Topography of the site and within 200 feet thereof.

22. Contours to determine the natural drainage of the land. Intervals shall be: up to 10% grade-2 feet; over 10% grade-5 feet.	X	X	X	X		
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CHECK LIST FOR SUBMISSION

	Minor Site Plan	Minor Sub Division	Preliminary Site Plan	Preliminary Major Subdivision	Final Site Plan	Final Major Subdivision
23. Cliffs and rock outcroppings.	X	X	X	X		
24. Flood plains.	X	X	X	X	X	X
25. Natural and artificial watercourses, streams, shorelines and water boundaries and encroachment lines.	X	X	X	X	X	X
26. Aquifer recharge areas, including safe sustained ground water yield.	X	X	X	X		
27. Wooded areas indicating predominant species and size.	X	X	X	X		
28. Location of trees 6 inches or more in diameter, as measured four feet above ground level, outside of wooded area, designating species of each.			X	X		
29. Areas in which construction is precluded due to presence of stream corridors and/or steep slopes.	X	X	X	X		
30. All areas to be disturbed by grading or construction.	X	X	X	X		

MAN-MADE FEATURES ON SITE AND WITHIN 200 FEET THEREOF

31. Location of existing structures and their setbacks from existing and proposed property lines.	X	X	X	X	X	X
32. Location of existing easement or rights of way including power lines.	X	X	X	X	X	X
33. Location of existing railroads, bridges, culverts, drain-pipes, water and sewer mains and other man-made installations affecting the tract.	X	X	X	X	X	X
34. Location of existing wells and septic systems.	X	X	X	X		
35. When Applicant intends to use a conventional septic disposal system: location of test holes, test results and approximate location of the intended disposal field.	X	X	X	X		
36. Plans and profiles of proposed utility layouts, such as sewers, storm drains, water, gas, communications and electric, showing feasible connections to existing or proposed utility systems.			X	X	X	X

CHECK LIST FOR SUBMISSIONS

	Minor Site Plan	Minor Sub Division	Preliminary Site Plan	Preliminary Major Subdivision	Final Site Plan	Final Major Subdivision
37. Location and description of monuments whether set or to be set.	X	X			X	X
38. Location, names and widths of all existing and proposed streets on the property and within 200 feet of the tract.	X	X	X	X	X	X
39. Required road dedication.	X	X	X	X	X	X
40. Road orientation (as it relates to energy conservation).	X	X	X	X	X	X
41. Sketch of prospective future street system of the entire tract where a preliminary plat covers only a portion thereof.			X	X		
MISCELLANEOUS						
42. Proposed sight easements where required.	X	X	X	X	X	X
43. Proposed drainage easements where required.	X	X	X	X	X	X
44. Environmental Impact Report including:						
a. Soil types as shown by the current Soil Conservation Survey Maps.			X	X		
b. Soil depth to restrictive layers of soil.			X	X		
c. Soil depth to bedrock.			X	X		
d. Premeability of the soil by layers.			X	X		
e. Height of soil water table and type of water table.			X	X		
f. Flood plain soil (status).			X	X		
g. Limitation for foundation.			X	X		
h. Limitation for septic tank absorption field (only where septic tank is proposed to be used).			X	X		
i. Limitation for local road and streets.			X	X		
j. Agricultural capacity classifications.			X	X		
k.			X	X		
l. Erosion hazard.						
45. Landscaping plan including the types, quantity, size and location of all proposed vegetation. The scientific and common names of all vegetation shall be included.			X	X		
46. Soil Erosion and Sediment Control Plan consistent with the requirements of the local soil conservation district.	X	X	X	X		

CHECK LIST FOR SUBMISSIONS

SCHEDULE "C"

	"A" Appeal	"B" Interpretations or Special Questions	"C" Variance	"D" Variance	"Condi tional Use"	Planning Variance
PLAT SPECIFICATIONS						
1. Plat clearly and legibly drawn or reproduced at a scale not smaller than 1 inch equals 100 feet.			X	X	X	X
2. Sheet size either 15 X 21, 24 x 36, or 30 x 42.			X	X	X	X
3. Plans shall be prepared by an architect, planner, engineer, land surveyor, or the Applicant, where appropriate.			X	X	X	X
4. Plat prepared to scale based on deed description, tax map or similarly reasonably accurate data for the purpose of review and discussion by the Municipal Agency.			X	X	X	
GENERAL INFORMATION						
5. Metes and bounds description of parcel in question based upon current land survey information.			X	X	X	X
6. Property line shown in degree, minutes and seconds.			X	X	X	X
7. Key map showing location of tract to be considered in relation to surrounding area.			X	X	X	X
8. Title block containing name of applicant, prepared, date of last amendment and zoning district.			X	X	X	X
9. Each block and lot numbered in conformity with the municipal tax map assessor.			X	X	X	X
10. Scale of map, both written and graphic.			X	X	X	X
11. North arrow giving reference meridian.			X	X	X	X
12. Space for signatures of Chairman and Secretary of the Municipal Agency.					X	X
13. Names of all property owners within 200 feet of subject property.	X	X	X	X	X	X
14. Location of existing and proposed property lines with dimensions in feet to the nearest two decimal places.			X	X	X	X

CHECK LIST FOR SUBMISSIONS

	“A” Appeal	“B” Interpretations or Special Questions	“C” Variance	“D” Variance	“Condi- tional Use”	Planning Variance
15. Zoning district in which parcel is located, indicating all setbacks, lot coverage, height, floor area ration, and density, both as to required and proposed. Indicate the above written and graphically.			X	X	X	X
16. Zone requirements per Ordinance and per application.			X	X	X	X
17. Acreage of affected parcel to the nearest hundredth of an acre.			X	X	X	X
18. Provide a Polaroid or other similar photograph of the premises in question taken from the opposite side of the street.			X	X	X	X

NATURAL FEATURES

(Topography)

Topography of the site and within 200 feet thereof.

19. Contours to determine the natural drainage of the land. Intervals shall be: up to 10% grade-2 feet; over 10% grade-5 feet.					X	X
20. Cliffs and rock outcroppings.					X	X
21. Flood Plains.					X	X
22. Natural and artificial water courses, streams, shorelines and water boundaries and encroachment lines.					X	X
23. Aquifer recharge areas, including safe sustained ground water yield.					X	X
24. Wooded areas indicating predominant species and size.					X	X
25. Location of trees 6 inches or more in diameter, as measured one foot above ground level; outside of wooded area, designating species of each.					X	X
26. Areas in which construction is precluded due to presence of stream corridors and/or steep slopes.					X	X

CHECK LIST FOR SUBMISSIONS

	"A" Appeal	"B" Interpretations or Special Questions	"C" Variance	"D" Variance	"Condi- tional Use"	Planning Variance
27. All areas to be disturbed by grading or construction.					X	X
MAN MADE FEATURES ON SITE AND WITHIN 200 FEET THEREOF						
28. Location of existing structures and their setbacks from existing and proposed property lines.			X		X	X
29. Location and type of existing easements or rights of way including power lines.			X		X	X
30. Location of existing railroads, bridges, culverts, drain-pipes, water and sewer mains and other man-made installations affecting the tract.			X		X	X
31. Location of existing wells and septic systems.			X		X	X
32. When Applicant intends to use a conventional septic disposal system: location of test holes, test results and approximate location of the intended disposal field.			X	X	X	X
33. Plans and profiles of proposed utility layouts, such as sewers, storm drains, water, gas and electric, showing feasible connections to existing or proposed utility systems.			X		X	X
34. Location and description of monuments whether set or to be set.			X		X	X
STREETS						
35. Locations, names and widths of all existing and proposed streets on the property and within 200 feet of the tract.					X	X
36. Required road dedication.			X		X	X
37. Road orientation (as it relates to energy conservation).					X	X
38. Plans, profiles and cross-sections of all proposed new streets and/or access to proposed streets.			X		X	X

UPPER DEERFIELD APPLICANT INFORMATION

1325 Municipal Bldg, State Hwy 77, PO Box 5098

phone 856-451-3811

Seabrook, NJ 08302

fax 856-451-1379

Applicant Name _____

Address _____

City, State, Zip Code _____

Telephone _____ Fax _____

Attorney for Applicant _____

Address _____

City, State, Zip Code _____

Telephone _____ Fax _____

Engineering/Surveying Firm _____

Address _____

City, State, Zip Code _____

Telephone _____ Fax _____

Planner _____

Address _____

City, State, Zip Code _____

Telephone _____ Fax _____

(for any other professionals use additional sheets)

Following are the Upper Deerfield Planning Board Site Plan and
Subdivision Fees for Applicants

**§ 98-97. Subdivision and site plan review. [Amended
8-2-1990 by Ord. No. 360; 7-2-1996 by Ord. No. 455]**

Fees shall be paid and escrow funds established in accordance with the following schedule, for use in connection with the total processing of a proposed subdivision or site plan:

A. **Concept plan review.**

- (1) Major subdivision.

(a) Nine (9) lots or fewer: one hundred fifty dollars (\$150.).

(b) Ten (10) lots or more: two hundred fifty dollars (\$250.).

(2) Site plan: two hundred fifty dollars (\$250.).

B. Minor subdivision.

(1) Application fee: fifty dollars (\$50.).

(2) Escrow account deposit when required by the Planning Board: twenty dollars (\$20.) per lot and including any reserve portion of a lot, with a minimum deposit of one hundred dollars (\$100.) for review and Tax Map revisions required by the subdivision, plus three percent (3%) of the total cost of all required improvements. Such escrow account deposit shall be established in accordance with the provisions of § 98-97.

(3) Reaffirmation of an approved minor subdivision after lapse of the filing period as provided by N.J.S.A. 40:55D-54: twenty-five dollars (\$25.).

C. Major subdivision.

(1) Preliminary plat.

(a) Application fee.

[1] Nine (9) lots or fewer with concept plan review: one hundred fifty dollars (\$150.).

[2] Nine (9) lots or fewer without concept plan review: two hundred dollars (\$200.).

[3] Ten (10) lots or more with concept plan review: two hundred fifty dollars (\$250.).

[4] Ten (10) lots or more without concept plan review: three hundred fifty dollars (\$350.).

(b) Escrow account deposit: fifty dollars (\$50.) per lot up to fifty (50) lots; twenty-five dollars (\$25.)

per lot from 51st lot to 100th lot; and twenty dollars (\$20.) per lot for each lot in excess of one hundred (100). The minimum escrow deposit shall be five hundred dollars (\$500.). Said escrow account deposit shall be in accordance with the provision of § 98-97.

- (c) Resubmission of an incomplete application: an additional one hundred dollars (\$100.).

(2) Final plat.

- (a) Application fee: three hundred dollars (\$300.).
- (b) Escrow account deposit: twenty dollars (\$20.) per lot for the first ten (10) lots and ten dollars (\$10.) per lot for each lot over twenty (20); with a minimum deposit of two hundred dollars (\$200.), plus an amount equal to three percent (3%) of the cost of all on-site and off-site improvements as such cost is established by the Township Engineer.

D. Site plan review:

(1) Preliminary site plan.

- (a) Application fee.

+ talking to Bd
[1] With a concept plan review: one hundred fifty dollars (\$150.)

[2] Without a concept plan review: two hundred fifty dollars (\$250.).

- (b) Escrow account deposit.

[1] Residential: fifty dollars (\$50.) per dwelling unit, with a minimum deposit of two hundred fifty dollars (\$250.).

[2] Commercial: four hundred dollars (\$400.) for the first acre or part thereof and two hundred fifty dollars (\$250.) for each additional acre or part thereof, with a

minimum deposit of five hundred dollars (\$500.).

- [3] Industrial: five hundred dollars (\$500.) per acre or fraction thereof with a minimum deposit of one thousand dollars (\$1,000.).
- [4] Public or quasi-public; two hundred dollars (\$200.) per acre or part thereof, with a minimum deposit of four hundred dollars (\$400.).
- [5] Where there is more than one (1) tenant on a lot, the fee required as herein set forth shall be based on the acreage devoted or utilized by the applicant's proposed use which is the subject of the site plan review.

(2) Final site plan.

- (a) Application fee: two hundred dollars (\$200.).
- (b) Escrow account deposit: an amount equal to five percent (5%) of the cost of all on-site and off-site improvements required as such cost is established by the Township Engineer.

E. Payment of fees. All fees required here in this section shall be paid at the time of submission of an application to the Secretary of the Planning Board or other municipal official designated to receive moneys in this regard. All fees collected shall be used to cover the cost of administrative processing of the application.

F. Escrow account.

- (1) Whenever required, the applicant shall deposit with the Municipal Treasurer the appropriate sum of money as set forth hereinabove, which the Municipal Treasurer shall, in turn, deposit in a separate escrow account and carry under the municipality's trust fund section of accounts on the books of the township. The Municipal Treasurer shall use said escrow fund to pay the fees and costs

of any professional personnel employed to process, review and make recommendations on the application, plats, plans or supporting documentation submitted therewith and to make inspections in connection therewith. The Municipal Treasurer shall make such disbursements in accordance with the voucher system employed by the township. Said escrow account deposit shall be in addition to any application fees required and paid.

- (2) Whenever an escrow account is established as provided for hereinabove, the following shall apply:
 - (a) Any excess of funds in the escrow account at the time of final acceptance of all the improvements required as per this chapter or as a condition of preliminary approval shall be returned to the applicant. The Municipal Treasurer shall periodically, not less than twice each calendar year, report to the approval authority on the current balance in each escrow account being held by the township.
 - (b) If at any time it becomes evident that the escrow account is or will be insufficient to cover the fees incurred, the applicant shall increase the fund as required by the Planning Board, upon receipt of written, itemized substantiation of each additional need. Prior to the issuance of a zoning or construction permit, all assessments under the provisions of this Article shall be paid in full.
 - (c) In exceptional cases, the Planning Board or Zoning Board of Adjustment, in its sole discretion, may determine that the number of acres included in a site plan application for which the escrow fee is payable shall be limited to a particular portion of a larger tract.

(d) For purposes of this Article, "improvements," as used herein, shall mean all construction within rights-of-way of roadways or easements, including paving, drainage facilities, sidewalks, curbs and lighting; landscaping and tree plantings; open spaces and recreational areas or facilities; schools or other public areas; municipal utilities; private sewer, water supply or solid waste disposal facilities; recycling facilities; and any other improvements set forth in this chapter or as a condition of preliminary approval of a site plan or subdivision plat.

G. Specialized expert testimony. Whenever an applicant intends to present specialized expert testimony which is beyond the expertise of the staff and consultants serving the appropriate authority, the applicant shall increase the escrow deposit account by a minimum of five hundred dollars (\$500.) for each such expert who will testify, in order to enable the approving authority to hire expert consultants to review the testimony and to issue reports.

§ 98-98. Planned development. [Amended 8-2-1990 by Ord. No. 360; 1-19-1996 by Ord. No. 449]

Fees shall be paid and escrow funds established in accordance with the following schedule, for use in connection with the total processing of a proposed plan:

A. At the time of filing an application for tentative approval, an application fee of five hundred dollars (\$500.) shall be paid to the Municipal Treasurer to cover the costs in reviewing the application and plan. In addition to the foregoing application fee, the applicant shall deposit with the Municipal Treasurer an escrow account deposit to pay the fees and costs of any professional personnel employed to process, review and make recommendations to the approval authority on the application and to inspect the proposed development if

approved. The escrow fund deposit shall be computed as follows:

- (1) Twenty dollars (\$20.) per unit for the first one hundred (100) dwelling units of a residential plan.
- (2) Ten dollars (\$10.) per unit for each additional dwelling unit over the 100th unit of a residential plan.
- (3) Fifty dollars (\$50.) per acre for each acre of commercial land use.
- (4) One hundred dollars (\$100.) per acre for each acre of industrial land use.

B. At the time of submission of the application for final approval, the applicant shall pay a final application fee of three hundred dollars (\$300.). In addition, the applicant shall deposit with the Municipal Treasurer a sum of money, exclusive of prior deposits and fees, which shall equal five percent (5%) of the cost of all off-site improvements as such cost is established by the Municipal Engineer. The escrow funds shall be used to pay the fees of professional personnel employed to process, review and make recommendations on the final plan and to inspect and approve the construction of the off-site improvements. "Off-site improvements" as used herein this subsection shall mean all construction within the rights-of-way or easements, including road pavement, buffering, sidewalks, curbs, drainage facilities, streetlighting, trees; open spaces and recreational areas or facilities; schools, utilities such as sanitary sewers, water supply facilities, solid waste and recycling collection, disposition and removal facilities; and any other improvements set forth in this chapter or as a condition of the tentative approval. Any excess of funds in escrow at the time of final acceptance of the said improvements shall be returned to the applicant. If at any time it becomes evident that the escrow fund is or will be insufficient to cover the fees, the applicant shall increase the fund as required by the municipal

authority, upon receipt of written, itemized substantiation of each additional need.

§ 98-99. Conditional uses.

An application for a conditional use shall be accompanied by a fee of fifty dollars (\$50.) in addition to any fees required in connection with subdivision or site plan review or any other fees or deposits required by this Article.

§ 98-100. Collection of fees.

All application or permit fees received under the provisions of this Article shall be duly recorded and reported to the Township Committee and deposited with the Municipal Treasurer on a monthly basis. The Municipal Treasurer shall deposit said fees in the general fund of the township.

ARTICLE XVII

Administration and Enforcement

§ 98-101. Enforcement Officer.

- A. Appointment of a Zoning Officer. [Amended 3-7-1991 by Ord. No. 372]

(Cont'd on page 10072.3)

UPPER DEERFIELD TOWNSHIP

PLANNING BOARD

Phone: (856) 451-3811 • Fax: (856) 451-1379

P.O. Box 5098
1325 State Highway 77
Seabrook, NJ 08302



To Whom It May Concern:

Needed: W-9 Form for Escrow Account:

In order for Escrow accounts to be managed by the bank your escrow is deposited in, the enclosed W-9 form must be completed with your Business Tax ID and or Social Security Number. Please return promptly to Vicki Vagnarelli at the above address or if coming before the Planning or Zoning Board please return with your application.

Please read the following Municipal Land Use Law 40:55D-53.1 Disposition of required deposits.

40:55D-53.1. Disposition of required deposits. Whenever an amount of money in excess of \$5,000.00 shall be deposited by an applicant with a municipality for professional services employed by the municipality to review applications for development, for municipal inspection fees in accordance with subsection h. of section 41 of P.L. 1975, c. 291 (C. 40:55D-53) or to satisfy the guarantee requirements of subsection a. of section 41 of P.L. 1975, c. 291 (C. 40:55D-53), the money, until repaid or applied to the purposes for which it is deposited, including the applicant's portion of the interest earned thereon, except as otherwise provided in this section, shall continue to be the property of the applicant and shall be held in trust by the municipality. Money deposited shall be held in escrow. The municipality receiving the money shall deposit it in a banking institution or savings and loan association in this State insured by an agency of the federal government, or in any other fund or depository approved for such deposits by the State, in an account bearing interest at the minimum rate currently paid by the institution or depository on time or savings deposits. The municipality 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. The municipality 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 applicant and shall be refunded to him by the municipality 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 municipality 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.

The provisions of this act shall apply only to that interest earned and paid on a deposit after the effective date of this act.

Adopted, L. 1985, c. 315, §1. SEARCHABLE FULL TEXT AVAILABLE ONLINE AT www.gannlaw.com

Any questions you may have, please contact Ruth Moynihan, Certified Financial Officer on Thursdays between the hours of 9:00am - 4:30pm.

Respectfully,

Vicki Vagnarelli
Planning Board Secretary

3/2009

Request for Taxpayer Identification Number and Certification

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

Print or type See Specific Instructions on page 2.	Name (as shown on your income tax return)	
	Business name, if different from above	
	Check appropriate box: <input type="checkbox"/> Individual/Sole proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) ▶ <input type="checkbox"/> Exempt payee <input type="checkbox"/> Other (see instructions) ▶	
	Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	City, state, and ZIP code	
List account number(s) here (optional)		

Part I Taxpayer Identification Number (TIN)

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

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

Social security number : : :
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).

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

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

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

Purpose of Form

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

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

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

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

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

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

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

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

- The U.S. owner of a disregarded entity and not the entity,

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

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

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

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

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

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

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

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 28% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

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

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 3 for details),
3. The IRS tells the requester that you furnished an incorrect TIN,

4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or

5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See the instructions below and the separate Instructions for the Requester of Form W-9.

Also see *Special rules for partnerships* on page 1.

Penalties

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

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

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

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

Specific Instructions

Name

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

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

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

Limited liability company (LLC). Check the "Limited liability company" box only and enter the appropriate code for the tax classification ("D" for disregarded entity, "C" for corporation, "P" for partnership) in the space provided.

For a single-member LLC (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner under Regulations section 301.7701-3, enter the owner's name on the "Name" line. Enter the LLC's name on the "Business name" line.

For an LLC classified as a partnership or a corporation, enter the LLC's name on the "Name" line and any business, trade, or DBA name on the "Business name" line.

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

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

Exempt Payee

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

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

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

The following payees are exempt from backup withholding:

1. An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2),
2. The United States or any of its agencies or instrumentalities,
3. A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities,
4. A foreign government or any of its political subdivisions, agencies, or instrumentalities, or
5. An international organization or any of its agencies or instrumentalities.

Other payees that may be exempt from backup withholding include:

6. A corporation,
7. A foreign central bank of issue,
8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States,
9. A futures commission merchant registered with the Commodity Futures Trading Commission,
10. A real estate investment trust,
11. An entity registered at all times during the tax year under the Investment Company Act of 1940,
12. A common trust fund operated by a bank under section 584(a),
13. A financial institution,
14. A middleman known in the investment community as a nominee or custodian, or
15. A trust exempt from tax under section 664 or described in section 4947.

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

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 9
Broker transactions	Exempt payees 1 through 13. Also, a person registered under the Investment Advisers Act of 1940 who regularly acts as a broker
Barter exchange transactions and patronage dividends	Exempt payees 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 7 ²

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

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

Part I. Taxpayer Identification Number (TIN)

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

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

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited liability company (LLC)* on page 2), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note. See the chart on page 4 for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local Social Security Administration office or get this form online at www.ssa.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/businesses and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting www.irs.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

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

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

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

Part II. Certification

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

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

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

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

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

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

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

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

Secure Your Tax Records from Identity Theft

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

To reduce your risk:

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

Call the IRS at 1-800-829-1040 if you think your identity has been used inappropriately for tax purposes.

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

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

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

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS personal property to the Treasury Inspector General for Tax Administration at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: spam@uce.gov or contact them at www.consumer.gov/idtheft or 1-877-IDTHEFT(438-4338).

Visit the IRS website at www.irs.gov to learn more about identity theft and how to reduce your risk.

What Name and Number To Give the Requester

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

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

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

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

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

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

Privacy Act Notice

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

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