

**HILLSBOROUGH TOWNSHIP  
VARIANCE APPLICATION GUIDELINES**

DATE \_\_\_\_\_

APPLICATION NAME \_\_\_\_\_

SITE LOCATION \_\_\_\_\_

BLOCK \_\_\_\_\_ LOT(S) \_\_\_\_\_

**PLEASE SUBMIT ONE EACH OF THE FOLLOWING:**

- \_\_\_\_\_ DEVELOPMENT APPLICATION FORM (original only)
- \_\_\_\_\_ NARRATIVE EXPLAINING PROPOSAL AND ANY VARIANCES/WAIVERS REQUESTED (original only)
- \_\_\_\_\_ TAX INQUIRY CERTIFICATE STATING TAXES ON SUBJECT PROPERTY HAVE BEEN PAID (obtain through Tax Collector's office - original only)
- \_\_\_\_\_ REQUIRED FEES, INCLUDING CALCULATION OF FEES (3 separate checks made payable to Hillsborough Township)
- \_\_\_\_\_ W-9 FORM (original only)
- \_\_\_\_\_ PERMISSION FOR SITE-WALK (original only)
- \_\_\_\_\_ IMPERVIOUS COVERAGE FORM (*if applicable* - original only)
- \_\_\_\_\_ PHOTO(S) OF SITE (color 8 x 10 paper printout(s) acceptable)
- \_\_\_\_\_ COPY OF PROPERTY DEED (3 copies)
- \_\_\_\_\_ LIST OF ANY EXISTING OR PROPOSED DEED RESTRICTIONS/COVENANTS

**PLEASE PROVIDE THE FOLLOWING PLANS:**

- \_\_\_\_\_ TWENTY (20) COPIES\* OF PROPERTY SURVEY SHOWING ALL PROPOSED IMPROVEMENTS  
(Applications submitting fully engineered plans of 24" x 36" or 36" x 42" may provide 3 full-sized sets of plans/17 reduced-sized sets of plans).
- \* Should this application need to be reviewed by the Environmental Commission and/or Historic Preservation Commission, ten (10) additional sets of plans are required for each commission.
- \_\_\_\_\_ TWENTY (20) COPIES OF FLOOR PLANS SHOWING PROPOSED LAYOUT  
(Applications submitting fully engineered plans of 24" x 36" or 36" x 42" may provide 3 full-sized sets of plans/17 reduced-sized sets of plans).

**HILLSBOROUGH TOWNSHIP  
DEVELOPMENT APPLICATION**

Planning Board \_\_\_\_\_ Board of Adjustment \_\_\_\_\_

**A. Check which applies:**

Informal Review \_\_\_\_\_ Preliminary Approval \_\_\_\_\_ Final Approval \_\_\_\_\_

**B. Check which applies:**

Minor Subdivision _____	Minor Site Plan _____	'A' variance _____	(provide details in narrative)
Major Subdivision _____	Major Site Plan _____	'B' variance _____	(provide details in narrative)
Planned Development _____	Conditional Use _____	'C' variance _____	(provide details in narrative)
Sign Waiver _____		'D' variance _____	(provide details in narrative)
Other (specify) _____			

**C. Application Information:**

Application Number \_\_\_\_\_  
Application Name \_\_\_\_\_  
Block \_\_\_\_\_ Lot(s) \_\_\_\_\_  
Street Address \_\_\_\_\_  
Zone District \_\_\_\_\_ Lot Size \_\_\_\_\_  
Existing Use \_\_\_\_\_  
Proposed Use (be specific-explain proposal and/or variance(s) requested (attach narrative):  
\_\_\_\_\_  
\_\_\_\_\_

Specific Site Concerns (be specific-historic, environmental, etc.) \_\_\_\_\_  
\_\_\_\_\_

**D. Type of Proposed Improvement:**

New Structure \_\_\_\_\_ Improved Parking Area \_\_\_\_\_ Expanded Area \_\_\_\_\_  
Alteration to Structure \_\_\_\_\_ Addition to Structure \_\_\_\_\_ Change of Use \_\_\_\_\_  
Sign \_\_\_\_\_ Other (please specify) \_\_\_\_\_

**E. Applicant's Information:**

Applicant's Name \_\_\_\_\_ Phone \_\_\_\_\_  
Applicant's Address \_\_\_\_\_ Fax \_\_\_\_\_  
\_\_\_\_\_

F. Property Serviced By: Public Water \_\_\_\_\_ Well \_\_\_\_\_ Public Sewer \_\_\_\_\_ Septic System \_\_\_\_\_

Corporation \_\_\_\_\_ Partnership \_\_\_\_\_ Individual \_\_\_\_\_ Other (please specify) \_\_\_\_\_

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 pursuant to NJSA 40:55D-48.1, et seq. Include state in which incorporated and date of incorporation.

Owner of Premises \_\_\_\_\_ Phone \_\_\_\_\_  
Owner's Address \_\_\_\_\_ Fax \_\_\_\_\_  
\_\_\_\_\_

**Statement of Landowner:**

I, \_\_\_\_\_ the owner of Block \_\_\_\_\_ Lot(s) \_\_\_\_\_  
In the Township of Hillsborough, Somerset County, New Jersey, hereby acknowledge and give my consent to this application.

\_\_\_\_\_  
*Landowner's Signature* *Date*

Attorney \_\_\_\_\_  
Address \_\_\_\_\_  
Phone \_\_\_\_\_ Fax \_\_\_\_\_ E-mail (optional) \_\_\_\_\_

Engineer/Surveyor \_\_\_\_\_  
Address \_\_\_\_\_  
Phone \_\_\_\_\_ Fax \_\_\_\_\_ E-mail (optional) \_\_\_\_\_

# Township of Hillsborough

COUNTY OF SOMERSET  
MUNICIPAL BUILDING  
379 SOUTH BRANCH ROAD  
HILLSBOROUGH, NJ 08844

[www.hillsborough-nj.org](http://www.hillsborough-nj.org)  
(908) 369-4313

**APPLICATION** \_\_\_\_\_

**SITE ADDRESS** \_\_\_\_\_

\_\_\_\_\_

**BLOCK** \_\_\_\_\_ **LOT** \_\_\_\_\_

## BOARD OF ADJUSTMENT

Site inspection of the applicant's property to be developed (property), is recommended for all Board of Adjustment members, representatives of all municipal, county, state, federal or other regulatory agencies required to review the application for development and consultants and experts hired by the Board of Adjustment and governmental or regulatory agencies. Applications for development shall be amended to provide that the submission of an application for individuals to physically inspect the property and permission is therefore granted to enter and inspect the property and buildings. The applicant shall be advised that any information obtained from the site inspection and facts respecting the physical situation of the property that may be disclosed by the inspection may be placed on the record at the time of public hearing and used as a basis in whole or in part, for the decision of the Board.

I (WE) HEREBY GRANT PERMISSION FOR SITE WALKS AS PART OF THIS APPLICATION.

\_\_\_\_\_  
Owner of Property (or Authorized Representative)

\_\_\_\_\_  
Owner of Property (or Authorized Representative) Signature

\_\_\_\_\_  
Date

# TOWNSHIP OF HILLSBOROUGH

OFFICE OF PLANNING AND ZONING  
MUNICIPAL BUILDING  
379 SOUTH BRANCH ROAD  
HILLSBOROUGH, NJ 08844

[www.hillsborough-nj.org](http://www.hillsborough-nj.org)  
(908) 369-4313

NAME \_\_\_\_\_ ADDRESS \_\_\_\_\_

BLOCK \_\_\_\_\_ LOT \_\_\_\_\_

## IMPERVIOUS SURFACE CALCULATION

### FORMULA

SQUARE FOOTAGE OF LOT \* \_\_\_\_\_  
TIMES – PERCENTAGE ALLOWED \*\* x \_\_\_\_\_  
TOTAL ALLOWED \_\_\_\_\_

---

### EXISTING ON PROPERTY

FOOTPRINT AREA OF HOUSE \_\_\_\_\_  
DRIVEWAY AREA + \_\_\_\_\_  
SHED + \_\_\_\_\_  
SIDEWALK – WALKWAYS + \_\_\_\_\_  
PAVED PATIO + \_\_\_\_\_  
MISCELLANEOUS STRUCTURES + \_\_\_\_\_

### PROPOSED NEW IMPROVEMENT

\_\_\_\_\_ + \_\_\_\_\_  
Description and Size  
TOTAL = \_\_\_\_\_

MUST BE LESS THAN TOTAL ALLOWED

\* (TO OBTAIN SQUARE FOOTAGE – MULTIPLY LENGTH TIMES WIDTH)

\*\* (CONTACT ZONING DEPARTMENT FOR PERCENTAGE ALLOWED)

HILLSBOROUGH TOWNSHIP  
ZONING DEPARTMENT  
379 SOUTH BRANCH ROAD  
HILLSBOROUGH, NJ 08844  
(908) 369-4313 x180

INSTRUCTIONS FOR COMPLETING IMPERVIOUS COVERAGE SHEET

1. FILL IN SQUARE FOOTAGE OF YOUR LOT – GET INFORMATION FROM YOUR SURVEY. IF IT IS SHOWN BY ACREAGE (SAMPLES: 1.3 ACRES OR .85 ACRES) MULTIPLY THAT ABOUT TIMES 43,560 SQ. FT. TO GET TOTAL SQUARE FOOTAGE FOR LOT.
2. MULTIPLY THE PERCENT YOU ARE ALLOWED TIMES THE TOTAL SQUARE FOOTAGE OF YOUR LOT. THIS FIGURE IS THE TOTAL ALLOWED IMPERVIOUS COVERAGE FOR YOUR LOT.
3. COMPLETE THE BOTTOM OF THE FORM WITH THE COVERAGE YOU HAVE ON YOUR LOT.

THE FOOTPRINT OF THE HOUSE IS THE FIRST FLOOR OF THE HOUSE, INCLUDING PORCHES, ADDITIONS TO ORIGINAL HOUSE AND ATTACHED GARAGES. SUNROOMS ON DECKS SHOULD BE INCLUDED WITH THE FOOTPRINT OF THE HOUSE.

ALSO INCLUDE DETACHED GARAGES AND/OR GAZEBOS IN ANOTHER SPACE. (BASICALLY ANYTHING WITH A ROOF IS IMPERVIOUS)

DECKS ARE NOT IMPERVIOUS. ABOVE GROUND POOLS, IN GROUND POOLS AND HOT TUBS ARE NOT IMPERVIOUS. (WALKWAYS AND PATIOS AROUND IN GROUND POOLS ARE IMPERVIOUS.)

INCLUDE ANY WALKWAY AROUND ANY EXISTING IN GROUND SWIMMING POOL WITH ANY WALKWAYS AROUND HOUSE OR FROM DRIVEWAY TO FRONT PORCH. LIST WHAT IS INCLUDED.

IF YOU ALREADY HAVE A SHED, SHOW IMPERVIOUS SQ. FOOTAGE FOR BOTH AND SO INDICATE.

4. PLEASE INDICATE WHAT THE PROPOSED IMPROVEMENT IS – ADDITION, SHED, PAVING DRIVEWAY, ETC. AND SHOW THE SQUARE FOOTAGE IN THE COLUMN.
5. TOTAL THE WORK AREA. THIS TOTAL MUST BE LESS THAN THE TOTAL ALLOWED. IF YOU HAVE ANY QUESTIONS, PLEASE CALL THE ZONING DEPARTMENT AT 908-369-4313 EXTENSION 180.

**NOTE: THE IMPERVIOUS COVERAGE SHEET IS NEEDED FOR ALL PERMITS FOR THE FOLLOWING: NEW CONSTRUCTION, ADDITIONS, IN GROUND POOLS, PAVING DRIVEWAYS, INSTALLING WALKWAYS & SIDEWALKS, SHEDS OVER 100 SQ. FT., PORCHES, SUNROOMS, GAZEBOS, POLE BARNs, DETACHED GARAGES AND ATTACHED GARAGE ADDITIONS AND PATIOS OVER 100 SQ. FT.**



## *TOWNSHIP OF HILLSBOROUGH*

COUNTY OF SOMERSET  
MUNICIPAL BUILDING  
379 SOUTH BRANCH ROAD  
HILLSBOROUGH, NJ 08844

[www.hillsborough-nj.org](http://www.hillsborough-nj.org)  
(908) 369-4313

### **ZONING BOARD OF ADJUSTMENT**

Dear Applicant:

Please be advised that the Zoning Board of Adjustment requires a Curriculum Vitae for all Professionals who will be appearing before the Board to give testimony at a Public Hearing.

Please forward the Curriculum Vitae with the submission of the application

Thank you,

Zoning Board Clerk

**ZONING BOARD OF ADJUSTMENT**  
**CRITERIA FOR GRANTING USE OR “D” VARIANCES**

“Use” variances – Use variances, reviewed by the Board of Adjustment pursuant to N.J.S.A. 40:55D-70(d), affect the use of property and may be granted “in particular cases and for special reasons.” If the use is not one that of itself provides special reasons because it inherently serves the public good, such as a school or house of worship, there must be a finding that it promotes the general welfare, i.e., furthers the purposes of zoning, because the use is particularly fitted to the particular location for which the variance is sought, or that there is hardship because the property cannot be developed with a conforming use (economic inutility).

1. Actions that require use variances.
  - a. Use variances – A use variance is a request to use the property for a purpose other than those permitted by the zoning ordinance for the particular zone.
  - b. Expansion of a non-conforming use – A non-conforming use is a use that lawfully existed prior to the adoption of the current zoning ordinance which no longer allows that use. If a property owner either seeks to enlarge the structure or seeks to increase the scope of activities at the site, a variance is required.
  - c. Deviation from condition use standards – A variance is required if a property owner intends to or presently engages in a use which is permitted only as a conditional use, and the proposed development will not meet one of the stated conditions.
  - d. Increase in permitted density – Density restrictions are applicable primarily to residential structures and address the same concerns as FAR requirements by controlling the intensity of the use. Density is defined in NJSA 40:55D-4 as “the permitted number of dwelling units per gross area of land to be developed.”
2. Proofs required for approval. It is strongly recommended that a Professional Planner be hired by the applicant to testify as to the following proofs:
  - a. The Board of Adjustment has the power to grant a use variance if, it is proven by the applicant that the variance can be granted without substantial detriment to the public good and without substantially impairing the intent and purpose of the zone plan and zoning ordinance.
  - b. An “enhanced” quality of proof is required with regard to the impact of the use variance on the intent and purpose of the zone plan and zoning ordinance. The Board of Adjustment is required to make a finding that the variance is not inconsistent with the intent and purpose of the master plan and zoning ordinance. The applicant must reconcile the proposed use variance with the zoning ordinances’ omission of the use from those permitted in the zone.

3. Application must be made at the Planning Office for use variance approval. The appropriate forms are available at the Planning Office. In general, the Board will need to review a site plan, prepared by a professional engineer and/or surveyor, that contains the following information:
  - a. Location of existing structures and parking areas.
  - b. Location of proposed structures and parking areas, showing that use can be accommodated fully on the property.
  - c. Non-residential use applications will most likely be required to provide testimony as to proposed traffic to and from the site, and peak hours of operation.
4. Use variance applications require notice to surrounding property owners and the local newspaper, and require a public hearing before the Board. Once submitted, applications take at least 3 months to be scheduled for a public hearing. More than one hearing may be required, depending upon the complexity of the application.
5. Depending upon the type of approval sought, the applicant may need site plan approval as well, which requires detailed site plans of proposed site improvements prepared by a professional engineer, approval for which can be sought during or after the use variance process.
6. Applicants that are incorporated in any form must be represented by a land use attorney.

**ZONING BOARD OF ADJUSTMENT**  
**CRITERIA FOR GRANTING BULK OR “C” VARIANCES**

“Bulk” variances – Bulk variances, reviewed by the Board of Adjustment pursuant to N.J.S.A. 40:55D-70(c), affect the physical characteristics of property. Bulk regulations establish the minimum lot size and maximum building size and area within which a building can be located, including coverage, setbacks, height (in certain cases) and yard requirements. Applicants may seek a variance from building requirements under either of two statutory provisions:

1. c(1) Variances – Property “Hardship” Variances

- c. The Board of Adjustment has the power to grant a bulk variance if, due to the unusual and unique features of the property, denying the variance would impose an undue hardship.
- d. The unique features affecting a specific piece of property include exceptional narrowness, shallowness, shape or exceptional topographical conditions or physical features. Properties must be different in some way from others in the neighborhood and/or zoning district.

2. c(2) Variances – “Flexible c” (“benefits v. detriments”)

- a. The Board of Adjustment may grant a bulk variance if the Board determines that the benefits of granting the variance outweigh the detriments of noncompliance with zone requirements. The Board must determine that the purposes of zoning and public purposes such as health, safety and welfare, will be advanced by a deviation from zoning ordinance requirements and that the benefits of the deviation will substantially outweigh any detriment.
- b. A c(2) variance does not require a finding of hardship (uniqueness of the lot), but only that the purposes of zoning (as set forth in N.J.S.A. 40:55D-2) will be advanced. The Board need not reflect on whether the specific characteristics of the property create a hardship, but rather which characteristics of the proposed development will present an opportunity for improved zoning and planning which will benefit the community in general.

**Please note the following regarding a *request* for adjournment:**

BOARD OF ADJUSTMENT BYLAWS – 2009 – Amended 05-06-09

**Section 6:2 Adjournment.** (a) **Wherever an applicant shall request an adjournment for any reason, including the presence of only five members of the Board of Adjustment at the hearing, the grant of such adjournment shall be contingent upon the applicant paying a fee in the amount required by the Hillsborough Township Ordinance and consenting on the record and in writing to an extension of the time within which the Board may render a decision. The period of an initial extension shall be no greater than 90 days from the date of the scheduled hearing.**

**(b) Whenever an applicant requests an adjournment for any reason prior to the date of the scheduled hearing, the applicant shall *make the request in writing and received by the Planning Department at least 21 days prior to the hearing date, and the applicant must consent in writing to an extension of time within which the Board may render a decision. If an applicant fails to make a timely written request, the applicant shall appear before the Board on the scheduled hearing date, provide good cause for the adjournment of the hearing date, and consent on the record at the scheduled hearing to an extension of time within which the Board may render a decision.***

## Hillsborough Township Fee Schedule (from Section 188-13) SUMMARY

APPLICATION TYPE <sup>1</sup>	APPLICATION FEE (NON-REFUNDABLE)	GIS FEE (NON-REFUNDABLE)	MINIMUM INITIAL ESCROW FEE FOR REVIEW
Subdivision: informal review – minor	None	None	None - \$2,000 if professional review is requested \$2000
Subdivision – informal review – major	None	None	
Subdivision: minor, amended minor	\$600	\$150	Minor: \$1,000 plus \$25 per lot Amended minor: \$400 per lot
Subdivision: preliminary major, amended preliminary major	\$2,000 plus \$50 per lot for every lot over 15	\$500 plus \$15 per lot	Preliminary: \$1,500 plus \$100 per lot Amended preliminary: \$400 per lot
Subdivision: final plat, amended final	\$1,000	\$500	Final: \$750 plus \$25 per lot Amended final: \$400 per lot
Site Plan: informal review	None	None	\$2,000 if professional review is requested
Site Plan: minor, amended minor <sup>2</sup>	\$250	\$250	Minor: \$2.50 per sq. ft. of proposed building area, or \$250 per residential unit. When no building improvements are proposed; \$1.50 per sq. ft. of proposed lot improvements. Amended minor: 75% of original fee.
Site Plan: preliminary major, amended preliminary, RESIDENTIAL	\$1,000 plus; from 1 to 10 units: \$20, plus \$15 per unit from 11 to 100 units, plus \$8 per unit for 101 units or more.	\$500 plus \$5/unit for 1-11 units; \$4/unit for 12-100 units and \$2/unit over 100 units.	Preliminary: \$750 per acre of property, plus \$6.00 per dwelling unit and \$5.00 per sq. ft. of site area being disturbed. Amended preliminary: 75% of original fee.
Site Plan: preliminary major, amended preliminary, NON-RESIDENTIAL <sup>2</sup>	\$2,500 up to 100,000 sq. ft. of proposed floor area or disturbance. \$5,000 over 100,000 sq. ft. of proposed floor area or disturbance	\$500 up to 100,000 sq. ft. of proposed floor area or disturbance. \$1,000 over 100,000 sq. ft. of proposed floor area or disturbance.	Preliminary: \$750 per acre or part hereof, plus \$0.10 per sq. ft. of site area being disturbed and/or modified. Amended preliminary: 75% of original fee.
Site Plan: final major; amended final major	50% of the preliminary site plan fee if filed separately; 25% of the preliminary site plan fee if filed with the preliminary.	50% of preliminary site plan GIS update fee if filed separately; 25% of the preliminary site plan GIS update fee, if filed with preliminary.	Final: 25% of preliminary fee; Amended final: 75% of preliminary fee
Site Plan – WIRELESS COMMUNICATION TOWER	Existing Tower: \$1,000 New Tower: \$5,000	None	Existing Tower: \$2,000 New Tower: \$5,000 \$500
Sign waivers not included in a site plan submission	\$50 for the first sign plus \$25.00 for each additional sign.	None	
Conditional use approval	\$250	\$250	Without site plan or subdivision review: \$1,000
Dimensional or "c" variance	\$100 each in conjunction with a site plan or subdivision application; \$250 for one variance without site plan or subdivision application, plus \$75 for each additional variance over one.	\$50 for each variance in conjunction with site plan or subdivision; \$25 for each variance without site plan or subdivision.	Without site plan or subdivision review: \$1,000
Use or "d" variance	Residential: \$250 for up to 10 dwelling units; \$25 per unit for greater than 10 units. Other uses: \$250 per acre.	\$250 for 1-10 dwelling units and \$10/unit over 10 dwelling units. Other uses: \$250 per acre.	Without site plan or subdivision review: \$1,000

APPLICATION TYPE	APPLICATION FEE (NON-REFUNDABLE)	GIS FEE (NON REFUNDABLE)	MINIMUM INITIAL ESCROW FEE FOR REVIEW
Request for administrative approval of modifications	\$250		\$300
Request for re-approval or extension of time	\$250		\$500
<b>Planned Development:</b>			
Informal review	None	None	\$2,000
General Development Plan	\$100 plus \$10 per dwelling unit plus \$0.10 per sq. ft. of non-residential gross floor area	\$100 plus \$5/dwelling unit plus \$0.05 sq. ft. on non-residential gross floor area	\$7,500
Preliminary, amended preliminary residential plat	\$400/unit from 1 to 10, plus \$15/unit from 11 to 100, plus \$8/unit from 101 to 500, plus \$5/unit from 501 to 1,000, plus \$3/unit for 1,001 units or more. Minimum fee is \$400.	\$50/dwelling unit for 1-10 units plus \$7/dwelling unit for 11-100 units plus \$5/dwelling unit for 101 to 500 units plus \$3/dwelling unit for 501-1,000 units plus \$2/dwelling unit over 1,000 units. Minimum fee is \$100	<b>Preliminary:</b> \$250/acre or part thereof, plus \$6 per dwelling unit and \$0.05 per sq. ft. of site area being disturbed and/or modified. <b>Amended preliminary:</b> 75% of original fee
Preliminary, amended preliminary non-residential plat	\$200 per acre Minimum fee is \$600.	\$50 per acre Minimum fee is \$150	<b>Preliminary:</b> \$750/acre or part thereof, plus \$0.10 per sq. ft. of site area being disturbed. <b>Amended preliminary:</b> 75% of original fee
Final, amended final plat	50% of original fee	50% of preliminary surcharge	75% of original fee
<b>Other:</b>			
Appeals (NJSA 40:55D-70a)	\$250	None	\$1,000
Interpretations (NJSA 40:55D-70b)	\$250	None	\$1,000
Development permit (NJSA 40:55D-34 & 35)	\$250	None	\$500
Request for Master Plan Amendment	\$250	None	\$3,000
Certificate of nonconformity (40:55D-68)	\$50	None	\$400

1 For the full Fee Ordinance, and for types of applications that are not on this list, see Section 188-13 of the Township Code.

2 Where more than one tenant may be on one lot, the fee shall be based on the square footage of gross floor area devoted to that tenant's use.

AccuTrack Account holder: please fill in this top section before giving to your client for completion.

AccuTrack Account Number: \_\_\_\_\_ Master Account Name: \_\_\_\_\_

Client Account Number: \_\_\_\_\_

Form **W-9**  
(Rev. April 1990)  
Department of the Treasury  
Internal Revenue Service

# Request for Taxpayer Identification Number and Certification

Give this form to the requester. Do NOT send to IRS.

Please print or type	Name (If joint names, list first and circle the name of the person or entity whose number you enter in Part I below. See Instructions under "Name" if your name has changed.)	
	Address (number and street)	List account number(s) here (optional)
	City, state, and ZIP code	

**Part I Taxpayer Identification Number (TIN)**

Enter your taxpayer identification number in the appropriate box. For individuals and sole proprietors, this is your social security number. For other entities, it is your employer identification number. If you do not have a number, see *How To Obtain a TIN*, below.

**Note:** If the account is in more than one name, see the chart on page 2 for guidelines on whose number to enter.

Social security number									
OR									
Employer identification number									

**Part II For Payees Exempt From Backup Withholding (See Instructions)**

Requester's name and address (optional)

**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.

**Certification Instructions.**—You must cross out item (2) above if you have been notified by IRS that you are currently subject to backup withholding because of underreporting interest or dividends on your tax return. For real estate transactions, item (2) does not apply. For mortgage interest paid, the acquisition or abandonment of secured property, 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. (Also see *Signing the Certification under Specific Instructions*, on page 2.)

<b>Please Sign Here</b>	Signature ►	Date ►
-------------------------	-------------	--------

**Instructions**

(Section references are to the Internal Revenue Code.)

**Purpose of Form.**—A person who is required to file an information return with IRS must obtain your correct taxpayer identification number (TIN) to report income paid to you, real-estate transactions, mortgage interest you paid, the acquisition or abandonment of secured property, or contributions you made to an individual retirement arrangement (IRA). Use Form W-9 to furnish your correct TIN to the requester (the person asking you to furnish your TIN), and, when applicable, (1) to certify that the TIN you are furnishing is correct (or that you are waiting for a number to be issued), (2) to certify that you are not subject to backup withholding, and (3) to claim exemption from backup withholding if you are an exempt payee. Furnishing your correct TIN and making the appropriate certifications will prevent certain payments from being subject to the 20% backup withholding.

**Note:** If a requester gives you a form other than a W-9 to request your TIN, you must use the requester's form.

**How To Obtain a TIN.**—If you do not have a TIN, apply for one immediately. To apply, get Form SS-5, Application for a Social Security Number Card (for individuals), from your local office of the Social Security Administration, or Form SS-4, Application for Employer Identification Number (for businesses and all other entities), from your local Internal Revenue Service office.

To complete Form W-9 if you do not have a TIN, write "Applied For" in the space for the TIN in Part I, sign and date the form, and give it to the requester. Generally, you will then have 60 days to obtain a TIN and furnish it to the requester. If the requester does not receive your TIN within 60 days, backup withholding, if applicable, will begin and continue until you furnish your TIN to the

requester. For reportable interest or dividend payments, the payer must exercise one of the following options concerning backup withholding during this 60-day period. Under option (1), a payer must backup withhold on any withdrawals you make from your account after 7 business days after the requester receives this form back from you. Under option (2), the payer must backup withhold on any reportable interest or dividend payments made to your account, regardless of whether you make any withdrawals. The backup withholding under option (2) must begin no later than 7 business days after the requester receives this form back. Under option (2), the payer is required to refund the amounts withheld if your certified TIN is received within the 60-day period and you were not subject to backup withholding during that period.

**Note:** Writing "Applied For" on the form means that you have already applied for a TIN OR that you intend to apply for one in the near future.

As soon as you receive your TIN, complete another Form W-9, include your TIN, sign and date the form, and give it to the requester.

**What Is Backup Withholding?**—Persons making certain payments to you are required to withhold and pay to IRS 20% of such payments under certain conditions. This is called "backup withholding." Payments that could be subject to backup withholding include interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee compensation, and certain payments from fishing boat operators, but do not include real estate transactions.

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

(1) You do not furnish your TIN to the requester, or

(2) IRS notifies the requester that you furnished an incorrect TIN, or

(3) You are notified by IRS that you are subject to backup withholding because you failed to report all your interest and dividends on your tax return (for reportable interest and dividends only), or

(4) You fail to certify to the requester that you are not subject to backup withholding under (3) above (for reportable interest and dividend accounts opened after 1983 only), or

(5) You fail to certify your TIN. This applies only to reportable interest, dividend, broker, or barter exchange accounts opened after 1983, or broker accounts considered inactive in 1983.

Except as explained in (5) above, other reportable payments are subject to backup withholding only if (1) or (2) above applies.

Certain payees and payments are exempt from backup withholding and information reporting. See *Payees and Payments Exempt From Backup Withholding*, below, and *Exempt Payees and Payments under Specific Instructions*, on page 2, if you are an exempt payee.

**Payees and Payments Exempt From Backup Withholding.**—The following is a list of payees exempt from backup withholding and for which no information reporting is required. For interest and dividends, all listed payees are exempt except item (9). For broker transactions, payees listed in (1) through (13) and a person registered under the Investment Advisers Act of 1940 who regularly acts as a broker are exempt. Payments subject to reporting under sections 6041 and 6041A are generally exempt from backup withholding only if made to payees described in items (1) through (7), except that a corporation that provides medical and health care services or bills and collects payments for such services is

not exempt from backup withholding or information reporting. Only payees described in items (2) through (6) are exempt from backup withholding for barter exchange transactions, patronage dividends, and payments by certain fishing boat operators.

- (1) A corporation.
- (2) An organization exempt from tax under section 501(a), or an individual retirement plan (IRA), or a custodial account under 403(b)(7).
- (3) The United States or any of its agencies or instrumentalities.
- (4) A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities.
- (5) A foreign government or any of its political subdivisions, agencies, or instrumentalities.
- (6) An international organization or any of its agencies or instrumentalities.
- (7) A foreign central bank of issue.
- (8) A dealer in securities or commodities required to register in the U.S. or a possession of the U.S.
- (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 listed in the most recent publication of the American Society of Corporate Secretaries, Inc., Nominee List.
- (15) A trust exempt from tax under section 664 or described in section 4947.

Payments of **dividends** and **patronage dividends** generally not subject to backup withholding also include the following:

- Payments to nonresident aliens subject to withholding under section 1441.
- Payments to partnerships not engaged in a trade or business in the U.S. and that have at least one nonresident partner.
- Payments of patronage dividends not paid in money.
- Payments made by certain foreign organizations.

Payments of **interest** generally not subject to backup withholding include the following:

- Payments of interest on obligations issued by individuals. **Note:** *You may be subject to backup withholding if this interest is \$600 or more and is paid in the course of the payer's trade or business and you have not provided your correct TIN to the payer.*
- Payments of tax-exempt interest (including exempt-interest dividends under section 852).
- Payments described in section 6049(b)(5) to nonresident aliens.
- Payments on tax-free covenant bonds under section 1451.
- Payments made by certain foreign organizations.
- Mortgage interest paid by you.

Payments that are not subject to information reporting are also not subject to backup withholding. For details, see sections 6041, 6041A(a), 6042, 6044, 6045, 6049, 6050A, and 6050N, and the regulations under those sections.

**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 imposition of backup withholding, you are subject to a penalty of \$500.

**Criminal Penalty for Falsifying Information.**—Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

**Specific Instructions**

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

**Signing the Certification.**—

**(1) Interest, Dividend, and Barter Exchange Accounts Opened Before 1984 and Broker Accounts That Were Considered Active During 1983.**—You are not required to sign the certification; however, you may do so. You are required to provide your correct TIN.

**(2) Interest, Dividend, Broker and Barter Exchange Accounts Opened After 1983 and Broker Accounts That Were 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 if you wish.

**(4) Other Payments.**—You are required to furnish your correct TIN, but you are not required to sign the certification unless you have been notified of 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, payments to a nonemployee for services (including attorney and accounting fees), and payments to certain fishing boat crew members.

**(5) Mortgage Interest Paid by You, Acquisition or Abandonment of Secured Property, or IRA Contributions.**—You are required to furnish your correct TIN, but you are not required to sign the certification.

**(6) Exempt Payees and Payments.**—If you are exempt from backup withholding, you should complete this form to avoid possible erroneous backup withholding. Enter your correct TIN in Part I, write "EXEMPT" in the block in Part II, sign and date the form. If you are a nonresident alien or foreign entity not subject to backup withholding, give the requester a completed Form W-8, Certificate of Foreign Status.

**(7) TIN "Applied For."**—Follow the instructions under *How To Obtain a TIN*, on page 1, sign and date this form.

**Signature.**—For a joint account, only the person whose TIN is shown in Part I should sign the form.

**Privacy Act Notice.**—Section 6109 requires you to furnish your correct taxpayer identification number (TIN) to persons who must file information returns with IRS to report interest, dividends, and certain other income paid to you, mortgage interest you paid, the acquisition or abandonment of secured property, or contributions you made to an individual retirement arrangement (IRA). IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. You must provide your TIN whether or not you are required to file a tax return. Payers must generally withhold 20% of taxable interest, dividend, and certain other payments to a payee who does not furnish a TIN to a payer. Certain penalties may also apply.

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

For this type of account:	Give the name and SOCIAL SECURITY number 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 <sup>1</sup>
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor <sup>2</sup>
4. 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>
5. Sole proprietorship	The owner <sup>3</sup>
For this type of account:	Give the name and EMPLOYER IDENTIFICATION number of:
6. A valid trust, estate, or pension trust	Legal entity (Do not furnish the identification number of the personal representative or trustee unless the legal entity itself is not designated in the account title.) <sup>4</sup>
7. Corporate	The corporation
8. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
9. Partnership	The partnership
10. A broker or registered nominee	The broker or nominee
11. 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

<sup>1</sup> List first and circle the name of the person whose number you furnish.  
<sup>2</sup> Circle the minor's name and furnish the minor's social security number.  
<sup>3</sup> Show the individual's name.  
<sup>4</sup> List first and circle the name of the legal trust, estate, or pension trust.  
**Note:** *If no name is circled when there is more than one name, the number will be considered to be that of the first name listed.*