

**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 _____	Appeals (NJSA 40:55D-70 (a)) _____
Major Subdivision _____	Major Site Plan _____	Interpretations (NJSA 40:55D-70(b)) _____
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



# IMPERVIOUS COVERAGE CALCULATION INSTRUCTIONS

*-See Reverse Side for Calculation Form-*

HILLSBOROUGH TOWNSHIP  
Planning & Zoning Department  
Peter J. Biondi Building  
379 South Branch Road  
Hillsborough, NJ 08844  
[www.hillsborough-nj.org](http://www.hillsborough-nj.org)  
(908) 369-8382

**Impervious or Lot Coverage** is the area of a lot covered by any impervious surface such as a roof or paving (HDRO 188-3). Impervious Surface means a surface has been covered with a layer of material so that it is highly resistant to infiltration by water. Surfaces with materials such as gravel, permeable pavers, or permeable concrete may still be considered impervious.

Completion of this form is required to allow staff to confirm your compliance with the zoning requirement for impervious coverage. This form is needed for the following projects, though this list is not all inclusive: new construction, additions, in-ground pools, driveways (pave or expand), walkways, patios, porches, sunrooms, gazebos, pole barns, sheds, detached & attached garages and any new structure with a roof.

To calculate the maximum square footage of impervious coverage permitted on a lot, multiply the percentage allowed in your zoning district by the total square footage of the lot. If you don't know your percentage allowed, please contact the Planning & Zoning Department.

1. Calculate the total amount of coverage allowed. Fill in the square footage of your lot, available on your survey or by multiplying length by width. If it is shown by acreage (for example, 1.3 acres or .85 acres), multiply that number by 43,560 to get square footage.

Multiply the percent allowed by the total square footage of your lot. This number is the total allowed impervious coverage for your lot. (Example: A lot measuring 25,000 sq. ft. with a 15% coverage limit would have an allowable maximum impervious coverage of 3,750 sq. ft.)

2. Detail the coverage that currently exists on your lot. Remember, anything with a roof is impervious and all driveways count as 100% impervious regardless of material. List each impervious surface and its total square footage on the corresponding line.

The following items do not count as impervious and should not be listed: decks, the water in an above or in-ground pool, hot tubs, pea gravel walkways, and solar arrays. Remember that if you have a walkway or patio around an in-ground pool, it should be included in your walkway total.

3. Total up the existing impervious coverage on your lot – anything you filled in for step 2.
4. Indicate specifically what the proposed improvement is (addition, shed, patio, driveway pave, etc.) and record the square footage in the appropriate space. If more than one impervious improvement is proposed, label and list coverage for each one *separately*.
5. Add the numbers from steps 3 and 4 to get the total. This must be less than the total allowed that you calculated in step 1. Please list the *total square footage* of impervious coverage and not the percentage of your property you have used.

If you have any questions about impervious coverage, please call the Planning & Zoning Department at 908-369-4313 ext. 7180.



# IMPERVIOUS COVERAGE CALCULATION FORM

HILLSBOROUGH TOWNSHIP  
Planning & Zoning Department  
Peter J. Biondi Building  
379 South Branch Road  
Hillsborough, NJ 08844  
[www.hillsborough-nj.org](http://www.hillsborough-nj.org)  
(908) 369-8382

*-See Reverse Side for Instructions-*

NAME: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

BLOCK: \_\_\_\_\_ LOT: \_\_\_\_\_ ZONE: \_\_\_\_\_

## 1. FORMULA

SQUARE FOOTAGE OF LOT \_\_\_\_\_ sq. ft  
(MULTIPLY LENGTH X WIDTH OF LOT)

TIMES – PERCENTAGE ALLOWED \_\_\_\_\_ x \_\_\_\_\_  
(CONTACT ZONING DEPT FOR PERCENTAGE IF UNKNOWN)

TOTAL ALLOWED \_\_\_\_\_ sq. ft

## 2. EXISTING ON PROPERTY

FOOTPRINT AREA OF HOUSE (Include steps/landing) \_\_\_\_\_

DRIVEWAY AREA (Include curbing) + \_\_\_\_\_

ACCESSORY STRUCTURE (If multiple, list each below) + \_\_\_\_\_

WALKWAY(S) (Include pavers, exclude public side walk) + \_\_\_\_\_

PATIO (Include pavers) + \_\_\_\_\_

MISCELLANEOUS STRUCTURES(S) + \_\_\_\_\_

3. TOTAL EXISTING = \_\_\_\_\_

## 4. PROPOSED NEW IMPROVEMENT(S)

\_\_\_\_\_  
*Description* + \_\_\_\_\_

\_\_\_\_\_  
*Description* + \_\_\_\_\_

5. TOTAL FOR LOT COMBINED = \_\_\_\_\_

(EXISTING + PROPOSED MUST BE LESS THAN TOTAL ALLOWED)

*If the existing & proposed coverage total exceeds the maximum allowed, a zoning variance may be required.*



## *TOWNSHIP OF HILLSBOROUGH*

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### **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	<b>Minor:</b> \$1,000 plus \$25 per lot <b>Amended minor:</b> \$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	<b>Preliminary:</b> \$1,500 plus \$100 per lot <b>Amended preliminary:</b> \$400 per lot
Subdivision: final plat, amended final	\$1,000	\$500	<b>Final:</b> \$750 plus \$25 per lot <b>Amended final:</b> \$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	<b>Minor:</b> \$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. <b>Amended minor:</b> 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.	<b>Preliminary:</b> \$750 per acre of property, plus \$6.00 per dwelling unit and \$0.05 per sq. ft. of site area being disturbed. <b>Amended preliminary:</b> 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.	<b>Preliminary:</b> \$750 per acre or part hereof, plus \$0.10 per sq. ft. of site area being disturbed and/or modified. <b>Amended preliminary:</b> 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.	<b>Final:</b> 25% of preliminary fee; <b>Amended final:</b> 75% of preliminary fee
Site Plan – WIRELESS COMMUNICATION TOWER	Existing Tower: \$1,000	None	Existing Tower: \$2,000
	New Tower: \$5,000	None	New Tower: \$5,000
Sign waivers not included in a site plan submission	\$50 for the first sign plus \$25.00 for each additional sign.	None	\$500
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.



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

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

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

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

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

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

**Foreign person.** If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see 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, give the requester the appropriate completed Form W-8 or Form 8233.

## Backup Withholding

**What is backup withholding?** Persons making certain payments to you must under certain conditions withhold and pay to the IRS 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, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

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

**Payments you receive will be subject to backup withholding if:**

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the 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 *Exempt payee code* on page 3 and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships* above.

## What is FATCA reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code* on page 3 and the Instructions for the Requester of Form W-9 for more information.

## Updating Your Information

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

## Penalties

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

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

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

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

## Specific Instructions

### Line 1

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

If this Form W-9 is for a joint account, list first, and then circle, the name of the person or entity whose name you entered in Part I of Form W-9.

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

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

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

c. **Partnership, LLC that is not a single-member LLC, C Corporation, or S Corporation.** Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2.

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

e. **Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a "disregarded entity." See Regulations section 301.7701-2(c)(2)(iii). Enter the owner's name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on line 2, "Business name/disregarded entity name." If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

**Line 2**

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

**Line 3**

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

**Limited Liability Company (LLC).** If the name on line 1 is an LLC treated as a partnership for U.S. federal tax purposes, check the "Limited Liability Company" box and enter "P" in the space provided. If the LLC has filed Form 8832 or 2553 to be taxed as a corporation, check the "Limited Liability Company" box and in the space provided enter "C" for C corporation or "S" for S corporation. If it is a single-member LLC that is a disregarded entity, do not check the "Limited Liability Company" box; instead check the first box in line 3 "Individual/sole proprietor or single-member LLC."

**Line 4, Exemptions**

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

**Exempt payee code.**

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

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

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

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

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

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

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

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

- A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)
- B—The United States or any of its agencies or instrumentalities
- C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)
- E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)
- F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state
- G—A real estate investment trust
- H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940
- I—A common trust fund as defined in section 584(a)
- J—A bank as defined in section 581
- K—A broker
- L—A trust exempt from tax under section 664 or described in section 4947(a)(1)
- M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

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

**Line 5**

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns.

**Line 6**

Enter your city, state, and ZIP code.

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

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

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. 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 this page), 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 SSA office or get this form online at [www.ssa.gov](http://www.ssa.gov). You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at [www.irs.gov/businesses](http://www.irs.gov/businesses) and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting [IRS.gov](http://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, apply for a TIN and write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

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

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

**Part II. Certification**

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

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

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

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

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

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

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

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

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

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account <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) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee <sup>1</sup>  The actual owner <sup>1</sup>
5. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i) (A))	The grantor <sup>*</sup>
For this type of account:	Give name and EIN of:
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity <sup>4</sup>
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. 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
14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i) (B))	The trust

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

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

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

<sup>4</sup> List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 2.

<sup>\*</sup>Note. Grantor also must provide a Form W-9 to trustee of trust.

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

**Secure Your Tax Records from Identity Theft**

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

To reduce your risk:

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

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

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

For more information, see Publication 4535, Identity Theft Prevention and Victim Assistance.

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](mailto:phishing@irs.gov). You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: [spam@uce.gov](mailto:spam@uce.gov) or contact them at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 1-877-IDTHEFT (1-877-438-4338).

Visit [IRS.gov](http://IRS.gov) to learn more about identity theft and how to reduce your risk.

**Privacy Act Notice**

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