



## **TOWNSHIP OF TABERNAACLE**

163 Carranza Road, Tabernacle, NJ 08088  
BURLINGTON COUNTY, NEW JERSEY

Date: \_\_\_\_\_

### **TO: Lender/Bank, and Realty Office/Listing Agent of Trust for Residential Properties in the Township of Tabernacle**

For residential properties located in the Township of Tabernacle please be advised they are subject to property maintenance requirements according to standards as set forth in the Township of Tabernacle Code.

A new ordinance No. 2013-5 requires the registration of vacant residential properties. Registration forms are available at the Township of Tabernacle website at [www.townshipoftabernacle-nj.gov](http://www.townshipoftabernacle-nj.gov) or at the Town Hall Clerk's Office located at 163 Carranza Road, Tabernacle, NJ 08088. A fee is required for the registration as set forth in the ordinance.

Please review the new ordinance (following pages), as there are other obligations which you may need to perform as lender/bank, realty office or listing agent of a vacant abandoned property.

**Registration forms must be turned in to the Township Clerk Hall located at 163 Carranza Road, Tabernacle, NJ 08088.**

Inspection reports on vacant residential properties must be forwarded to Code Enforcement Office located at 163 Carranza Road, Tabernacle, NJ 08088.

We thank you in advance for your attention to this matter. Should you have any questions or require additional information, please do not hesitate to call Code Enforcement staff members at 609-268-1665.

**Attached: Ordinance 2013-5**

**This notice is being sent to you by Tabernacle Township Code Enforcement Office  
Date distributed: August 2013**

**Phone: (609) 268-1220      Fax: (609) 268-7430      Website: [www.townshipoftabernacle-nj.gov](http://www.townshipoftabernacle-nj.gov)**

**"Gateway To The Pines"**

# TOWNSHIP OF TABERNACLE

## ORDINANCE 2013-5

### AN ORDINANCE OF THE TOWNSHIP OF TABERNACLE, COUNTY OF BURLINGTON, STATE OF NEW JERSEY REGULATING THE MAINTENANCE OF VACANT AND ABANDONED PROPERTIES

WHEREAS, the Township of TABERNACLE (the "Township") contains structures which are vacant in whole or large part; and

WHEREAS, in many cases, the owners or responsible parties of these structures are neglectful of them, are not maintaining or securing them to an adequate standard or restoring them to productive use; and

WHEREAS, it has been established that vacant and abandoned structures cause severe harm to the health, safety and general welfare of the community, including diminution of neighboring property values, increased risk of fire and potential increases in criminal activity and public health risks; and

WHEREAS, the Township incurs disproportionate costs in order to deal with the problems of vacant and abandoned structures, including but not limited to, excessive police calls, fire calls and property inspections; and

WHEREAS, it is in the public interest for the Township to establish minimum standards of accountability for the owners or other responsible parties of vacant and abandoned structures in order to protect the health, safety and general welfare of the residents of the Township; and

WHEREAS, it is in the public interest for the Township to impose a fee in conjunction with the registration of vacant and abandoned structures in light of the disproportionate costs imposed in the Township by the presence of these structures.

#### SECTION 1.

#### MAINTENANCE OF VACANT / ABANDONED PROPERTIES

##### 1.1 DEFINITIONS.

OWNER-shall include the title holder, any agent of the title holder having authority to act with respect to a vacant property, any foreclosing entity subject to the provisions C.46:10B-51 (P.L. 2008, c. 127, Sec. 17 as amended by P.L. 2009, c. 296), or any other entity determined by the Township of TABERNACLE to have authority to act with respect to the property.

VACANT PROPERTY-shall mean any building used or to be used as a residence which is not legally occupied or at which substantially all lawful construction operations or residential occupancy has ceased, and which is in such condition that it cannot legally be reoccupied without repair or rehabilitation, including but not limited to any property meeting the definition of abandoned property in N.J.S.A. 55:19-80; provided, however, that any property where all building systems are in working order, where the building and grounds are maintained in good order or where the building is in habitable condition and where the building is being actively

marketed by its owner for sale or rental, shall not be deemed a vacant property for purposes of this ordinance.

## 1.2 REGISTRATION REQUIREMENTS.

Effective June 1, 2013, the owner of any vacant property as defined herein shall, within 30 calendar days after the building becomes vacant property or within 30 calendar days after assuming ownership of the vacant property, whichever is later; or within 10 calendar days of receipt of notice from the municipality, file a registration statement for such vacant property with the Township Code Enforcement Officer on forms provided by the Township for such purposes. Any failure to provide notice by the municipality shall not constitute grounds for failing to register the property.

- a. Each property having a separate block and lot number as designated in official records of the municipality shall be registered separately.
- b. The registration statement shall include the name, street address, telephone number, and email address (if applicable) of a person 21 years or older, designated by the owner or owners as the authorized agent for receiving notices of code violations and for receiving process in any court proceeding or administrative enforcement proceeding on behalf of such owner or owners in connection with the enforcement of any applicable code.
- c. The registration statement shall include the name, street address, telephone number, and email address (if applicable) of the firm and the actual name(s) of the firms individual principal(s) responsible for maintaining the property. The individual or representative of the firm responsible for maintaining the property shall be available by telephone or in person on a 24 hour per day, seven-day per week basis. The two entities may be the same or different persons. Both entities shown on the statement must maintain offices in the state of New Jersey or reside within the state of New Jersey.
- d. The registration shall remain valid for one year from the date of registration except for the initial registration which shall be valid through December 31 of the year in which it was filed. The owner shall be required to renew the registration annually as long as the building remains a vacant property and shall pay a registration or renewal fee in the amount prescribed in Section 1.5 of this ordinance for each vacant property registered.
- e. The annual renewal shall be completed by January 1st each year. The initial registration fee shall be pro-rated for registration statements received less than 10 months prior to that date.
- f. The owner shall notify the Clerk within 30 calendar days of any change in the registration information by filing an amended registration statement on a form provided by the Clerk for such purpose.
- g. The registration statement shall be deemed prima facie proof of the statements therein contained in any administrative enforcement proceeding or court proceeding instituted by the Township against the owner or owners of the building.

### 1.3 ACCESS TO VACANT PROPERTIES.

The owner of any vacant property registered under this Article shall provide access to the Township to conduct exterior and interior inspections of the building to determine compliance with municipal codes upon reasonable notice to the property owner or the designated agent. Such inspections shall be carried out on weekdays during the hours between 9:00 am and 4:00 pm or at such other time as may be mutually agreed upon between the owner and the Township.

### 1.4 RESPONSIBLE OWNER OR AGENT.

a. An owner who meets the requirements of this Article with respect to the location of his or her residence or workplace in the State of New Jersey may designate him or herself as agent or as the individual responsible for maintaining the property.

b. By designating an authorized agent under the provisions of this section, the owner consents to receive any and all notices of code violations concerning the registered vacant property and all process in any court proceeding or administrative enforcement proceeding brought to enforce code provisions concerning the registered building by service of the notice or process on the authorized agent. Any owner who has designated an authorized agent under the provisions of this section shall be deemed to consent to the continuation of the agent's designation for the purposes of this section until the owner notifies the Township of TABERNACLE in writing of a change of authorized agent or until the owner files a new annual registration statement.

c. Any owner who fails to register vacant property under the provisions of this Article shall be deemed to consent to receive, by posting on the building in plain view, and by service of notice at the last known address of the owner of the property on record within the Township of TABERNACLE by regular and certified mail, any and all notices of code violations and all process in an administrative proceeding brought to enforce code provisions concerning the building.

### 1.5 FEE SCHEDULE.

The initial registration fee for each building shall be five-hundred dollars (\$500.00). The fee for the first renewal is one-thousand-five hundred dollars (\$1,500.00), and the fee for the second renewal is three thousand dollars (\$3,000.00). The fee for any subsequent renewal beyond the second renewal is five-thousand dollars (\$5,000.00).

#### Vacant Property Registration Fee Schedule

Initial Registration \$ 500.00  
First Renewal \$1,500.00  
Second renewal \$3,000.00  
Subsequent renewal \$5,000.00

### 1.6 REQUIREMENTS OF OWNERS OF VACANT PROPERTY.

The owner of any building that has become vacant property and any person maintaining or operating or collecting rent for any such building that has become vacant shall within thirty (30) days of the inception of any vacancy:

(1) Enclose and secure the building against unauthorized entry as provided in the applicable provisions of the Township Code, or as set forth in the rules and regulations supplementing those codes; and

(2) Post a sign affixed to the building indicating the name, address and telephone number of the owner, the owner's authorized agent for the purpose of service of process (if designated pursuant to subsection 1.2(b) of this Article), and the person responsible for the day-to-day supervision and management of the building, if such person is different from the owner holding title or authorized agent. The sign shall be of a size and placed in such a location so as to be legible from the nearest public street or sidewalk, whichever is nearer, but shall be no smaller than eight (8) inches by ten (10) inches; and

(3) Secure the building from unauthorized entry and maintain the sign until the building is again legally occupied or demolished or until repair or rehabilitation of the building is complete; and

(4) Ensure that the exterior grounds of the structure, including yards, fences, sidewalks, walkways, right-of-ways, alleys, retaining walls, attached or unattached accessory structures and driveways, are well-maintained and free from trash, debris, loose litter, and grass and weed growth; and

(5) Continue to maintain the structure in a secure and closed condition, keep the grounds in a clean and well-maintained condition, and ensure that the sign is visible and intact until the building is again occupied, demolished, or until repair and/or rehabilitation of the building is complete.

#### 15-21.7 VIOLATIONS.

- a. Any person who violates any provision of this Article or of the rules and regulations issued hereunder shall be fined not less than \$100.00 and not more than \$1,000.00 for each offense. Every day that a violation continues shall constitute a separate and distinct offense. Fines assessed under this chapter shall be recoverable from the owner and shall be constitute a lien on the property.
- b. For purposes of this section, failure to file a registration statement within 30 calendar days after a building becomes vacant property or within 30 calendar days after assuming ownership of a vacant property, whichever is later, or within 10 calendar days of receipt of notice by the municipality, and failure to provide correct information on the registration statement, or failure to comply with the provisions of such provisions contained herein shall be deemed to be violations of this ordinance.

#### SECTION 2.

Should any section, paragraph, sentence, clause, or phrase of this ordinance be declared unconstitutional or invalid for any reason, the remaining portions of this ordinance shall not be affected thereby and shall remain in full force and effect, and to that end the provisions of this ordinance are hereby declared to be severable.

**SECTION 3.**

All ordinances or parts of ordinances inconsistent with this amending ordinance are hereby repealed to the extent of their inconsistencies only. This ordinance shall take effect twenty (20) days after passage and publication, as required by law.

This Ordinance shall be in full force and effect from and after its adoption and any publication as may be required by law.

**NOTICE OF FINAL ADOPTION**

**PLEASE TAKE NOTICE** that an Ordinance entitled as above was finally adopted following a public hearing by the Township Committee of Township of Tabernacle, County of Burlington and State of New Jersey at a meeting thereof held on June 24, 2013 at the Municipal Building, 163 Carranza Road, Tabernacle New Jersey 08088 at 8:00 P.M.

**La Shawn R. Barber, RMC**

**Township Clerk**

State of New Jersey }  
County of Burlington } SS.

Ad Content Proof

NOTICE  
OF INTRODUCTION  
TOWNSHIP OF TABERNACLE

ORDINANCE 2013-5  
AN ORDINANCE OF THE TOWNSHIP OF TABERNACLE, COUNTY OF BURLINGTON, STATE OF NEW JERSEY REGULATING THE MAINTENANCE OF VACANT AND ABANDONED PROPERTIES.

NOTICE IS HEREBY GIVEN that the foregoing ordinance was introduced and passed by the Township Committee on first reading at a meeting of the Township Committee of the Township of Tabernacle held on the 10th day of June 2013, and considered for second and final passage on June 24, 2013 at 8:00 P.M. The purpose of this ordinance is regulate the maintenance of vacant and abandoned properties within the Township of Tabernacle. This will be held at the Municipal Building, 163 Carranza Road, Tabernacle New Jersey 08088 at 8:00 P.M., at which time and place any person desiring to be heard upon the same will be given the opportunity to be so heard. Copies are available in the office of the Township Clerk.

La Shawn R. Barber, RMC  
Township Clerk

Adv. Fee: \$25.76  
BCT: June 13, 2013  
Aff. Chg: \$20.00

TABERNACLE TWP  
163 CARRANZA RD  
VINCENTOWN, NJ 08088

2-096512006  
0006474354-01

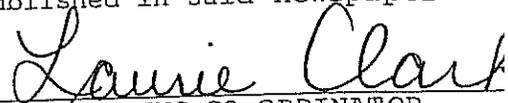
Laurie Clark being duly sworn o:  
affirmed according to law, depo:  
and says that she is the Legal  
Billing Coordinator of the  
BURLINGTON TIMES, INC. Publishe  
of the "Burlington County Times  
and that a copy of a notice  
published in such paper on

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June 13, 2013

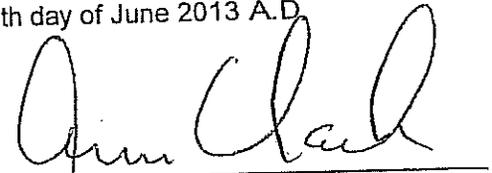
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appears hereto, exactly as  
published in said newspaper

  
LEGAL BILLING CO-ORDINATOR

Sworn and subscribed to before  
this 13th day of June 2013 A.D

Affirmed and subscribed to me before me  
13th day of June 2013 A.D



Ann Clark  
My Commission expires on  
May 04, 2015

State of New Jersey }  
County of Burlington } §§.

Ad Content Proof

NOTICE OF  
FINAL ADOPTION  
TOWNSHIP OF TABERNACLE

ORDINANCE 2013-5

AN ORDINANCE OF THE TOWNSHIP OF TABERNACLE, COUNTY OF BURLINGTON, STATE OF NEW JERSEY REGULATING THE MAINTENANCE OF VACANT AND ABANDONED PROPERTIES.

PLEASE TAKE NOTICE that an Ordinance entitled as above was finally adopted following a public hearing by the Township Committee of Township of Tabernacle, County of Burlington and State of New Jersey at a meeting thereof held on June 24, 2013 at the Municipal Building, 163 Carranza Road, Tabernacle New Jersey 08088 at 8:00 P.M.

La Shawn R. Barber, RMC  
Township Clerk

Adv. Fee: \$18.86  
BCT: July 1, 2013  
Aff. Chg: \$20.00

TABERNACLE TWP  
163 CARRANZA RD  
VINCENTOWN, NJ 08088

2-096512006  
0006483003-01

Laurie Clark being duly sworn affirmed according to law, c and says that she is the Leg Billing Coordinator of the BURLINGTON TIMES, INC., Publi of the "Burlington County Ti and that a copy of a notice published in such paper on

July 01, 2013

appears hereto, exactly as published in said newspaper

Laurie Clark  
LEGAL BILLING CO-ORDINATOR

Sworn and subscribed to before this 1st day of July 2013 A.D.

Affirmed and subscribed to me before on 1st day of July 2013 A.D.

Ann Clark  
Ann Clark  
My Commission expires on  
May 04, 2015

# REGISTRATION OF VACANT AND ABANDONED PROPERTY

Registered Residence Address			
Owner of record			
Status (circle applicable descriptor)			
<u>Abandoned</u>	<u>Vacant</u>	<u>Secure</u>	<u>Open and Accessible</u>
Utilities (circle on or off)	<u>Electricity</u>	On    Off	<u>Gas</u> On    Off

## PROPERTY INFORMATION

Name
Mailing Address
Physical Address
Agent or Contact
Phone Number (direct line)

## LENDER /BANK (Required)

Name
Mailing Address
Physical Address
Agent or Contact
Phone Number (direct line)

## REALTY OFFICE / LISTING AGENT (Required)

Name
Mailing Address
Physical Address
Agent or Contact
Phone Number (direct line)

## LOCAL PROPERTY MANAGER - CONTACT

Name
Mailing Address
Physical Address
Agent or Contact
Phone Number (direct line)

## TOWNSHIP OF TABERNACLE - OFFICIAL USE VERIFICATION

Date of Registration
Fee paid (circle one)    Initial Registration: \$500.00    1st Renewal: \$1,500.00    2 <sup>nd</sup> Renewal: \$3,000.00    Subsequent Renewal: \$5,000.00
Emergency Contact Name (Property)
Emergency Contact Phone (24 hours)
Email address
Existing Findings

This registration shall remain valid for one year from the date of registration except for the initial registration which shall be valid through December 31 of the year in which it was file.

MAY BE REPRODUCED

ST 4 (1-97, R-9)

ELIGIBLE NONREGISTERED  
PURCHASER: SEE INSTRUCTIONS\*\*

State of New Jersey  
DIVISION OF TAXATION  
SALES TAX

PURCHASER'S NEW JERSEY  
CERTIFICATE OF AUTHORITY NUMBER

221931223

FORM ST-4

**EXEMPT USE CERTIFICATE**

To be completed by purchaser and given to and retained by seller.  
Please read and comply with the instructions given on both sides of this certificate.

TO: \_\_\_\_\_ DATE \_\_\_\_\_  
(name of Seller)

Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

The undersigned certifies that there is no requirement to pay the New Jersey Sales and/or Use Tax on the purchase or purchases covered by this Certificate because the tangible personal property or services purchased will be used for an exempt purpose under the Sales & Use Tax Act.

The tangible personal property or services will be used for the following exempt purpose:

PRODUCTS/SERVICE

The exemption on the sale of the tangible personal property to be used for the above described exempt purpose is provided in subsection N.J.S.A. 54:32B- 9 (See reverse side for listing for principal exempt uses of tangible personal property and fill the block with proper subsection citation).

I, the undersigned purchaser, have read and compiled with the instructions and rules promulgated pursuant to the New Jersey Sales and Use Tax Act with respect to the use of the Exempt Use Certificate, and it is my belief that the vendor named herein is not required to collect the sales or use tax on the transaction of transaction covered by this Certificate. The undersigned purchaser hereby swears (under the penalties for perjury and false swearing) that all of the information shown in this Certificate is true.

Township of Tabernacle

NAME OF PURCHASER (as registered with the Division of Taxation)

By *Samy W. Henry*

Signature of owner, partner, officer of corporation, etc.) or qualified officer of Agency

163 Carranza Road, Tabernacle, NJ 08088

## 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/disregarded entity name, if different from above <b>Tabernacle Township</b>	
	Check appropriate box for federal tax classification: <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate  <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____  <input type="checkbox"/> Other (see instructions) ▶ _____	
	<input checked="" type="checkbox"/> Exempt payee	
Address (number, street, and apt. or suite no.) <b>163 CARRANZA ROAD</b>		Requester's name and address (optional)
City, state, and ZIP code <b>Tabernacle, NJ 08088</b>		
List account number(s) here (optional)		

<b>Part I Taxpayer Identification Number (TIN)</b>																			
Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line 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 <i>How to get a TIN</i> on page 3.																			
	<table border="1" style="margin: auto;"> <tr><td colspan="9" style="text-align: center;">Social security number</td></tr> <tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr> </table>	Social security number																	
Social security number																			
<b>Note.</b> If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.	<table border="1" style="margin: auto;"> <tr><td colspan="9" style="text-align: center;">Employer identification number</td></tr> <tr><td style="width: 20px; height: 20px;">2</td><td style="width: 20px; height: 20px;">2</td><td style="width: 20px; height: 20px;">-</td><td style="width: 20px; height: 20px;">1</td><td style="width: 20px; height: 20px;">9</td><td style="width: 20px; height: 20px;">3</td><td style="width: 20px; height: 20px;">1</td><td style="width: 20px; height: 20px;">2</td><td style="width: 20px; height: 20px;">2</td></tr> </table>	Employer identification number									2	2	-	1	9	3	1	2	2
Employer identification number																			
2	2	-	1	9	3	1	2	2											

<b>Part II Certification</b>	
Under penalties of perjury, I certify that:	
<ol style="list-style-type: none"> <li>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</li> <li>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</li> <li>3. I am a U.S. citizen or other U.S. person (defined below).</li> </ol>	
<b>Certification instructions.</b> 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.	

<b>Sign Here</b>	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 a percentage 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.

### 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

### 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/disregarded entity name" line.

**Partnership, C Corporation, or S Corporation.** Enter the entity's name on the "Name" line and any business, trade, or "doing business as (DBA) name" on the "Business name/disregarded entity name" line.

**Disregarded entity.** Enter the owner's name on the "Name" line. The name of the entity entered on the "Name" line should never be a disregarded entity. The name on the "Name" line must be the name shown on the income tax return on which the income will be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a domestic owner, the domestic owner's name is required to be provided on the "Name" line. 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 the "Business name/disregarded entity name" line. If the owner of the disregarded entity is a foreign person, you must complete an appropriate Form W-8.

**Note.** Check the appropriate box for the federal tax classification of the person whose name is entered on the "Name" line (Individual/sole proprietor, Partnership, C Corporation, S Corporation, Trust/estate).

**Limited Liability Company (LLC).** If the person identified on the "Name" line is an LLC, check the "Limited liability company" box only and enter the appropriate code for the tax classification in the space provided. If you are an LLC that is treated as a partnership for federal tax purposes, enter "P" for partnership. If you are an LLC that has filed a Form 8832 or a Form 2553 to be taxed as a corporation, enter "C" for C corporation or "S" for S corporation. If you are an LLC that is disregarded as an entity separate from its owner under Regulation section 301.7701-3 (except for employment and excise tax), do not check the LLC box unless the owner of the LLC (required to be identified on the "Name" line) is another LLC that is not disregarded for federal tax purposes. If the LLC is disregarded as an entity separate from its owner, enter the appropriate tax classification of the owner identified on the "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/disregarded entity name" line.

## 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/disregarded entity 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 following chart 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 5 and 7 through 13. Also, C corporations.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 <sup>1</sup>	Generally, exempt payees 1 through 7 <sup>2</sup>

<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, 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](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, 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 item 1, below, and items 4 and 5 on page 4 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 the "Name" line must sign. Exempt payees, see *Exempt Payee* on page 3.

**Signature requirements.** Complete the certification as indicated in items 1 through 3, below, and items 4 and 5 on page 4.

**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.

**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, 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.

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 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.

### 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)	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 or disregarded entity owned by an individual	The owner <sup>3</sup>
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulation section 1.671-4(b)(2)(i)(A))	The grantor*
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 Regulation 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 1.

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

### 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. 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.