

Holland Township Board of Adjustment

61 Church Road
Milford, NJ 08848
(908)995-0057

planningboard@hollandtownship.org

Instructions to Applicant

1. Make application to the Zoning Officer for a zoning permit.
2. Obtain letter of denial from the Zoning Officer.
3. Order certified list of property owners located within 200' of the property.
4. Obtain written certification that all taxes have been paid to date.
5. For properties that do not abut a public street (N.J.S. 40:55D-35), send letter to the Holland Township Volunteer Fire Company requesting an emergency vehicle access inspection.
6. Obtain Hunterdon County Health Department approval if property is served by septic and well.
7. Send certified letter to appropriate property owner asking to purchase additional property (if applicable).
8. Submit a complete application to the Board Secretary by the agenda deadline.
9. Publish Notice of Hearing in the Delaware Valley News at least 10 days prior to the meeting. Newspaper deadline is Tuesday at noon.
10. Serve Notice of Hearing by certified mail to *all* utilities and property owners listed on the certified list.
11. Submit proof of publication and certified mail receipts 3 days prior to the meeting.
12. If improvements are proposed, stake out corners of buildings at least 1 week prior to the meeting for the benefit of the Board members visiting the site.

Holland Township Planning Board
planningboard@hollandtownship.org

61 Church Rd., Millford, NJ 08848

www.hollandtownship.org
Phone: (908)995-0057
Fax: (908)995-7112

**ADVISORY NOTIFICATION TO APPLICANTS FOR DEVELOPMENT
COAH SCARCE RESOURCE RESTRAINT IN EFFECT**

TO ALL APPLICANTS:

Please be advised that the entirety of Holland Township is currently under a Scarce Resource Restraint Order imposed by the New Jersey Council on Affordable Housing (COAH). The Scarce Resource Restraint Order is expected to be in place through at least the end of 2009.

The scope of the Scarce Resource Restraint Order applies to any and all municipal actions associated with development approvals, water allocations and wastewater allocations, except for those activities listed as exempt by COAH or for which COAH has granted a waiver. ***Please review the attached copy of the December 17, 2008, letter from COAH for a listing of exempt activities and instructions for obtaining a waiver from COAH for a non-exempt activity.***

If you choose to process an application before the Holland Township Planning Board or Zoning Board of Adjustment that is not exempt, you may do so without first obtaining COAH's approval of a waiver, ***but any approval you may receive is required to be conditioned on COAH's approval of a waiver.*** Therefore, we urge you to apply first to COAH for the waiver and then to proceed with preparing and processing your development application once you have received the waiver. That way you do not expend funds unnecessarily on an application with an uncertain outcome.

This Advisory Notice is provided to you as a courtesy. In giving this Notice, the Township is not making any representation as to your ability to obtain a COAH waiver or as to whether there will or will not be other factors affecting the ability of your proposed development to use the affected Resources. This Notice is not intended to preclude you from submitting and processing your development application in Holland Township, but rather to make you aware of the conditional nature of the Township's approval authority while the Order is in effect. Applicants should communicate directly with COAH for procedures to apply for a waiver.



State of New Jersey
Council on Affordable Housing

101 SOUTH BROAD STREET
PO Box 813
TRENTON NJ 08625-0813
(609) 292-3000
(609) 633-6056 (FAX)

JON S. CORZINE
Governor

JOSEPH V. DORIA JR.
Commissioner
LUCY VANDENBERG
Executive Director

December 17, 2008

Re: Application of COAH Scarce Resource Restraint to Highlands Municipalities

To All Concerned:

Please accept this letter on behalf of the New Jersey Council on Affordable Housing ("COAH" or the "Council") concerning development within Highlands municipalities under the provisions of COAH's scarce resource restraint. As you are aware, on November 12, 2008, the Council adopted a resolution placing a scarce resource restraint upon all municipalities in the Highlands Region. The scarce resource restraint states in pertinent part,

BE IT FURTHER RESOLVED, that the scope of this scarce resource restraint shall apply to any and all municipal actions associated with development approvals, water allocation and wastewater allocation but shall not apply to single-family or duplex units on existing lots, any residential development that includes at least a 20 percent set-aside on-site for affordable housing or any activity that is formally determined to be exempt from the Highlands Act or is formally granted a waiver under the Highlands Act or the RMP[Regional Master Plan]...

The restraint applies in all Highlands municipalities under COAH's jurisdiction. It applies to residential and non-residential development in both the Planning Area and the Preservation area of the Highlands.¹

Consistent with N.J.S.A. 40:55D-21 and 22 of the Municipal Land Use Law ("MLUL"), a municipality may review development applications and determine whether the application is complete without the project first receiving a waiver of the scarce resource restraint from COAH. Further, the municipality may also determine whether the application meets its requirements for approval. If the project meets the requirements for approval, pursuant to N.J.S.A. 40:55D-22 the municipality may issue an approval of the development application, "conditioned on removal of

¹ Washington Township, Morris County and White Township, Warren County are not subject to the scarce resource restraint as they have already received third round substantive certification.

such legal barrier to development." As applied to COAH's scarce resource restraint, the removal of COAH's scarce resource restraint or the Council's grant of a waiver of the scarce resource restraint to a particular property and development would be a required condition of any development approval granted by a municipality.

In addition, COAH recommends that before proceeding with the submission of a plan by a developer and the review of same by a Highlands municipality, both parties may wish to consult with one another in order to preliminarily determine if the project would meet with COAH's approval under the scarce resource restraint. For example, the parties may wish to determine whether a particular property could be used as a potential affordable housing site to meet a municipality's obligation.

Applicants seeking a waiver of COAH's scarce resource restraint should follow COAH's waiver process set forth at N.J.A.C. 5:96- 15. Waivers should be submitted to COAH in the form of a motion pursuant to N.J.A.C. 5:96- 13, and should be submitted to the entire COAH service list. Any application covered in the list below does not need to obtain a waiver from the scarce resource restraint, and its municipal approval does not have to be conditioned upon the receipt of a waiver from COAH:

Exemptions to the Highlands Scarce Resource Restraint:

1. Projects consisting of a 20% (or greater) affordable housing setaside;
2. Construction of single or two family homes on existing lots;
3. Issuance of a building permit where the project has already received all necessary permits and approvals at the municipal and state level as of November 12, 2008, or where a project has received municipal approvals and does not require state permits;
4. Projects that have been formally granted a waiver under the Highlands Act or the RMP;
5. Projects that have been formally deemed exempt by the Highlands Council or NJDEP;
6. Reconstruction of buildings within 125% of the footprint that existed as of November 12, 2008;
7. Improvements to single or two-family homes in existence as of November 12, 2008, including but not limited to an addition, garage, shed, driveway, porch, deck, patio, swimming pool or septic system;
8. Improvements to non-residential structures used as a place of worship, school or hospital in existence as of November 12, 2008, including but not limited to new structures, an addition to an existing building or structure, or a sanitary facility;
9. Woodland and Forest management plans: An activity conducted in accordance with an approved woodland management plan; or an approved wetland mitigation bank;
10. Construction or extension of trails with non-impervious surfaces on publically owned lands or on privately owned lands where there is a conservation or recreational use easement;

11. Repair of transportation or infrastructure systems, including the routine maintenance and operation, rehabilitation, preservation, reconstruction, or repair of transportation or infrastructure systems by a State or local government entity provided the activity is consistent with the goals of the Highlands Act;
12. Transportation safety projects, including bicycle and pedestrian facilities by a State or local government entity provided the activity is consistent with the goals of the Highlands Act;
13. Public utility lines, rights of way or systems, including the routine maintenance and operations, rehabilitation, preservation, reconstruction, repair or upgrade of public utility lines, rights of way or systems by a public utility, provided the activity is consistent with the goals and purposes of the Highlands Act;
14. Reactivation of rail lines and rail beds existing as of November 12, 2008;
15. Construction of a public infrastructure project prior to November 12, 2008 or a capital improvement project approved by public referendum prior to November 12, 2008;
16. Mining, quarrying, or production of ready mix concrete, bituminous concrete, or Class B recycling materials occurring on a site existing on November 12, 2008;
17. Remediation of any contaminated site pursuant to P.L.1993, c.139 (C.58:10B-1 et seq.);
18. Any lands of a federal military installation existing as of November 12, 2008;
19. Cell phone antennae on existing structures;
20. Non-residential development applications seeking to re-occupy existing non-residential spaces;
21. Issuance of a certificate of occupancy for a preexisting structure;
22. Extensions of any prior approvals, where there is no change in the terms of the approval, or where the change is covered by the exemptions listed here;
23. Changes of occupancy;
24. Interior or exterior renovations;
25. Demolition of non residential structures;
26. Requests for interpretations;
27. Permits for signage;
28. Applications for site improvements that are not related to new construction or development, including retaining walls, HVAC work and handicapped access;
29. Appeals of decisions by the Administrative Officer;
30. Applications for subdivisions not related to new construction or development (e.g., lot line adjustments, consolidations);
31. Applications for development required by an Order of the Fire Marshal, Construction Official, or Code Enforcement Officer to address conditions cited pursuant to the Uniform Fire Code, the Uniform Construction Code, or the adopted Property

Maintenance Code, or other standards, for remediation of conditions affecting public health, public or occupant safety, structural safety, or accessibility hazards;

32. Construction of accessory structures only;
33. Lot line adjustments where no new building envelope is created;
34. Development proposals that involve properties less than 0.10 acres in area;
35. Subdivisions necessary to settle the estate of a decedent;
36. Applications to the Zoning Board of Adjustment for 'a' and 'b' variances under N.J.S.A. 40:55D-70.

Applications to the Zoning Board of Adjustment for 'c' and 'd' variances under N.J.S.A. 40:55D-70 shall be reviewed by the Executive Director of COAH who shall determine whether the application needs to be processed as a waiver.

If you have any questions, please do not hesitate to contact Gina Fischetti at (609) 633-6186.

Sincerely,

A handwritten signature in cursive script that reads "Lucy L. Vandenberg". The signature is written in black ink and is centered on the page.

Lucy Vandenberg, PP, AICP
Executive Director

Notice to All Planning Board Applicants

At its regular meeting on January 12, 2009 the Board established a policy requiring that all requests for extensions or postponements of scheduled agenda items must be submitted to the Board Secretary by 8 a.m. on the Thursday immediately preceding the Monday evening meeting of the Board.

It is the intention of the Board that all postponements and extensions will be posted on the Holland Township website at

<http://hollandtownship.org/planningboard.html>

This will permit more adequate public notice of last minute changes in the agenda.

PLANNING BOARD & BOARD OF ADJUSTMENT
APPLICATION FORM

TOWNSHIP OF HOLLAND
Municipal Building
61 Church Road
Milford, New Jersey 08848

(To be completed by Township staff only)

Date Filed: _____
Planning Board: _____
Zoning Board of Adjustment: _____
Application No.: _____
Application Fees: _____
Escrow Deposits: _____
Scheduled for: Review for Completeness _____ Public Hearing _____

1. Subject Property

Applicant

Name _____
Address _____
Telephone No. _____ Cell No. _____
Applicant is a: Corporation _____ Partnership _____ Individual _____

If owner is other than the applicant, provide the following information on the owner(s).

Owner

Name _____
Address _____
Telephone No. _____

Disclosure Statement

Pursuant to N.J.S. 40:55D-48.1, the names and addresses of all persons owning 10% of the stock in a corporate applicant or 10% interest in any partnership applicant must be disclosed. In accordance with N.J.S. 40:55d-48.2 that disclosure requirement applies to any corporation or partnership which owns more than 10% interest in the applicant followed up the chain of ownership until the names and addresses of the non-corporate stockholders and partners exceeding the 10% ownership criterion have been disclosed.

[Attach pages as necessary to fully comply]

Street Address: _____

Tax Map: Page _____ Block _____ Lot(s) _____
Page _____ Block _____ Lot(s) _____

Zoning District _____ Lot Area _____ Lot Width _____ Lot Depth _____
Public Sewer _____ Public Water _____ Well _____

8

Present use of premises _____

Proposed use of premises _____

Restrictions, covenants, easements, association by-laws, existing or proposed on property:

Yes [attach copies] _____ No _____ Proposed [explain] _____

Note: All deed restrictions covenants, easements, association's by-laws, existing and proposed, must be submitted for review.

2. Applicants Professionals

Applicant's Attorney _____
Address _____
Telephone No. _____ Fax No. _____

Applicant's Surveyor _____
Address _____
Telephone No. _____ Fax No. _____

Applicant's Engineer _____
Address _____
Telephone No. _____ Fax No. _____

Applicant's Planner _____
Address _____
Telephone No. _____ Fax No. _____

Other _____
Address _____
Telephone No. _____ Fax No. _____

List any other Expert who will submit a report or will testify for the Applicant: [Attach additional sheets as may be necessary]

Name _____
Field of Expertise _____

3. Application Represents a Request for the Following:

Subdivision:

- Part and Parcel Minor Subdivision
- Minor Subdivision
- Subdivision Approval [Preliminary]
- Subdivision Approval [Final]
- Number of lots to be created (Including remainder lot)

Site Plan:

- Minor Site Plan Approval
- Preliminary Site Plan Approval
- Final Site Plan Approval
- Site Plan with Well
- Amendment or Revision to an Approved Site Plan
- Area to be Disturbed
- Gross Floor Area (all levels)
- Total No. of Proposed Dwelling Units

Discussion Item:

- Minor Subdivision
- Major Subdivision
- Minor Site Plan
- Major Site Plan
- Other _____

Reason for Discussion: _____

- Appeal Decision of the Zoning Officer [N.J.S. 40:55D-70a]
- Map or Ordinance Interpretation of Special Question [N.J.S. 40:55D-70b]
- Variance Relief (hardship) [N.J.S. 40:55D-70c(1)]
- Variance Relief (substantial benefit) [N.J.S. 40:55D-70c(2)]
- Variance Relief (use) [N.J.S. 40:55D-70d]
- Conditional Use Approval [N.J.S. 40:55D-67]
- Direct Issuance of a Permit for a Structure in Bed of a Mapped Street, Public Drainage way, or Flood Control Basin [N.J.S. 40:55D-34]
- Direct Issuance of a Permit for a Lot Lacking Street Frontage [N.J.S. 40:55D-35]

List Ordinance Section(s) from which Variance(s) are Requested: (attach additional pages as needed) _____

Other Approvals which may be Required

	Yes	No	Date Plans Submitted
_____ County Health Department	_____	_____	_____
_____ County Planning Board	_____	_____	_____
_____ County Soil Conservation District	_____	_____	_____
_____ NJ Dept. of Environmental Protection	_____	_____	_____
_____ Stream Encroachment Permit	_____	_____	_____
_____ Wetlands Permit	_____	_____	_____
Other			
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Provide a delivery receipt and copy of application along with the application.

It is the responsibility of the applicant to deliver or mail to the above mentioned outside agencies. Submission and resubmissions to the Boards professionals are distributed by the Board Secretary. Direct submission to the boards professional will not be reviewed.

Certifications

I certify that the foregoing statements and the material submitted are true. I further certify that I am the individual applicant or that I am an Officer of the Corporate applicant and that I am authorized to sign the application for the Corporation or that I am a general partner of the partnership applicant.

(If the applicant is a corporation this must be signed by an authorized corporate officer. If the applicant is a partnership, this must be signed by a general partner.)

Sworn to and subscribed before me this
Day of _____, 20____

Notary Public

Signature of Applicant

I certify that I am the Owner of the property which is the subject of this application, that I have authorized the applicant to make this application and that I agree to be bound by the application, the representations made and the decision in the same manner as if I were the applicant. (If the owner is a corporation this must be signed by an authorized corporate officer. If the owner is a partnership, this must be signed by a general partner.)

Sworn to and subscribed before me this
Day of _____, 20____

Notary Public

Signature of Applicant

I understand that the sum of \$_____ has been deposited in an escrow account. In accordance with the Ordinances of the Township of Holland, I further understand that the escrow account is established to cover the cost of professional services including engineering, planning, legal and other expenses associated with the review of submitted materials. Sums not utilized in the review process shall be returned after receiving a written request by applicant. If additional sums are deemed necessary, I understand that I will be notified of the required additional amount and shall add that sum to the escrow account within fifteen (15) days.

Date

Signature of Applicant

Township of Holland

Replenishment of Escrow Accounts

Application No. _____ Block _____ Lot _____ Applicant _____

The escrow associated with each application shall be replenished whenever the original escrow is reduced by charges or anticipated charges against the account to 35% or less of the original amount. The Chief Financial Officer or Board Secretary shall notify the applicant to replenish the escrow, and the applicant shall upon request deposit this amount. No further consideration, review, processing or inspection shall be performed by the board or its professionals until the escrow account is replenished.

I, the applicant, understand that it is my responsibility to pay all escrow charges even if the applicant sells or conveys the property.

Applicants Signature _____ Date _____

.....

Return of Escrow Funds

Application No. _____ Block _____ Lot _____ Applicant _____

Holland Township agrees to refund to applicant any sum deposited with the Township neither spent nor needed. A refund will be issued by the Township following completion and sign off by the Planning Boards Professionals.

Gerald Philkill, P.E., Township Engineer

Date

Donald Morrow, Esq., Township Attorney

Date

Betsy McKenzie, Township Planner

Date

Township Of Holland

Site Walk Authorization

Site inspections are recommended for all planning board members, board of adjustment members, and their experts and professionals. Information or observations disclosed from the site inspection may be placed on the record at the time of the public hearing and used as a basis for the decision of the board.

Applicant: _____

Block _____ Lot _____

Site Address: _____

Comments:

I (we) hereby grant permission for site walks as a part of this application.

Applicant's or Representative's Signature

Date



Township of Holland
IN
HUNTERDON COUNTY

61 Church Road
Milford, New Jersey 08848
Phone (908) 995-48

REQUEST FOR 200 FOOT PROPERTY LISTING

DATE REQUESTED _____ BLOCK _____ LOT _____

PROPERTY LOCATED ON _____

PERSON REQUESTING LISTING _____

CONTACT PHONE NUMBER _____

LIST TO BE PICKED UP _____ LIST TO BE MAILED TO _____

PAYMENT RECEIVED \$ _____ CHECK _____ CASH _____

TOWNSHIP OF HOLLAND
COUNTY OF HUNTERDON
ORDINANCE NO. 2004-14

AN ORDINANCE AMENDING PART 3 [the Holland Township
Stormwater Runoff Control Ordinance (1980)] OF CHAPTER 100, LAND USE,
OF THE CODE OF THE TOWNSHIP OF HOLLAND

BE IT ORDAINED, by the Township Committee of the Township of Holland, in the County of Hunterdon and State of New Jersey, that Part 3, known as the "Holland Township Stormwater Runoff Control Ordinance (1980)," of Chapter 100, entitled LAND USE, of the Code of the Township of Holland is hereby amended as follows:


I. Subsection B. of Section 100-192 thereof is amended to read as follows:

"B. Fees for review of stormwater runoff control plans prepared for individual lots in major subdivisions or for minor subdivisions or minor site plans, where required, or for individual lots as required for the issuance of a residential construction permit, shall be five hundred (\$500.) per lot or site."

II. Subsection C. of Section 100-192 thereof is deleted.

BE IT FURTHER ORDAINED that this Ordinance shall take effect immediately upon publication following final passage, in accordance with law.

I, Judith Belardo, Clerk of the Township of Holland, County of Hunterdon, do hereby certify the above to be a true copy of an ordinance adopted on final reading by the Holland Township Committee on Dec. 7, 2004.


Judith Belardo, Clerk

Holland Township
61 Church Road, Milford, NJ 08848

Certification of Ownership

I hereby certify that I am the owner of this property, (Block) _____ (Lot) _____, and give (applicant) _____ permission to make this application.

Owners Signature

Date

Applicants Signature

Date

Sworn to and subscribed before

me this _____ day of

_____, 2005.

Notary Public

**Holland Township, Hunterdon County
Highlands Preservation Area Checklist**

Applicant: _____

Block: _____ **Lot:** _____

**I hereby certify that Block _____, Lot _____ is located within the Boundaries of the
Highlands Preservation Area.**

Township of Holland
Fee Calculation Form

See Ordinance No. 2008-22 to calculate fees

Applicant: _____

Block ____ Lot ____

<p style="text-align: center;"><i>For Township Use Only</i></p> <p>Application Number: _____</p> <p>Application Type: _____</p> <p>Total Fees: _____</p> <p>Received by: _____</p> <p style="text-align: center;"><i>Township CFO</i></p>	<p style="text-align: center;"><i>Date Stamp</i></p> <p style="text-align: center;"><i>Time:</i></p>
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Application Type	Fee	Escrow	Total
Appeal	\$800		
Request for Zoning Interpretation	\$300	\$2,300	
Hardship Zoning "c" Variance	\$500	\$3,000	
"c" Variance - Garage or Accessory Shed (only)	\$200	\$1,000	
Use or "d" Variance	\$700	\$6,000	
Conditional Use Permit	\$700	\$3,000	
Construction permit in conflict with Official Map or construction permit for lot not related to street	\$500	\$3,000 per lot	
Discussion Item-Informal (conceptual) review	\$150	\$300 per lot	
Minor Subdivision Proposed # Lots ____ 1 ____ 2	\$200 plus \$200/Lot	\$1,500/lot	
Preliminary Major Subdivision Total # Lots _____	\$1,000	\$1,200/Lot or unit (min. \$12,000)	
Final Major Subdivision Total # Lots _____	\$300	\$1,500 plus \$600/Lot or Unit (min. \$6,000)	
Minor Site Plan	\$300	\$1,100	
Preliminary Major Site Plan w/Well Lot Area _____ Gross Floor Area (all levels) _____	\$1,000	\$750, plus \$11.00/1,000s.f. of lot area*, \$11.00/100s.f. of gross fl. Area of building	
Final Major Site Plan Lot Area _____ Gross Floor Area (all levels) _____	\$300	\$750, plus \$3/1,000s.f. of lot area *, plus \$3/100s.f. of gross floor area of building	
Review of stormwater runoff control plans		\$500/ lot or site	
TOTAL			

*Lot area is defined as either the minimum lot size as permitted in the zone where approval is being sought or the total lot area in the property under consideration if further subdivision is not possible.

- ✓ Separate checks payable to Holland Township are required for the filing fee and escrow.
- ✓ Where an application for development includes several approval requests, the sum of the individual fees and escrow shall be paid.
- ✓ It is the responsibility of the applicant, attorney or engineer to determine the correct fees.

* Please fill IN * mandatory effective 4/2012

Form **W-9**
(Rev. November 2005)
Department of the Treasury
Internal Revenue Service

**Request for Taxpayer
Identification Number and Certification**

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

Print or type
See Specific Instructions on page 2.

Name (as shown on your income tax return)	
Business name, if different from above	
Check appropriate box: <input type="checkbox"/> Individual/Sole proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Other ▶	
Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
City, state, and ZIP code	
List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

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

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

Social security number								
or								
Employer identification number								

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
3. I am a U.S. person (including a U.S. resident alien).

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

Sign Here

Signature of U.S. person ▶

Date ▶

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.

U.S. person. 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.

In 3 above, 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.

For federal tax purposes, you are considered a person if you are:

- An individual who is a citizen or resident of the United States,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States, or
- Any estate (other than a foreign estate) or trust. See Regulations sections 301.7701-6(a) and 7(a) for additional information.

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,