



TOWNSHIP OF HARDING  
Morris County, New Jersey

Blue Mill Road, Box 666  
New Vernon, New Jersey 07976  
973-267-8000

## **GRADING PERMIT APPLICATION INSTRUCTIONS**

**No application will be processed unless it is submitted with the following materials:**

1. A fully completed and signed application form. Any form that is missing information or signatures will be returned. **Five** copies of the application form must be submitted.
2. If the property owner and/or applicant is an entity other than an individual, an Ownership Disclosure Affidavit must be submitted.
3. **Five** sets of drawings. The drawings must bear the raised seal of the professional that prepared the plans and must contain all information as required on the attached Lot Grading Plan Checklist. Per the Township Code, all plans must be prepared by a licensed engineer.
4. Separate checks are required for the total application fee and the total initial escrow deposit. Both checks must be issued by the applicant and be made out to "Harding Township". The application fee and escrow deposit amounts are shown on Page 2 of the application.
5. **One** completed IRS W-9 form must be submitted for the applicant in order to report interest earnings on the escrow account. If the applicant is an individual, the Township's bank requires that a date of birth be provided. This should be noted at the bottom of page 2.
6. An application for Soil Erosion and Sediment Control Plan Certification must be submitted if the proposed limit of disturbance exceeds 5,000 square feet. This application must be signed by the applicant. **Five** copies of the application must be submitted.
7. If a Tree Removal Permit is required for the project, a copy of the Tree Removal Permit must be included with the Grading Permit Application.
8. If this project was the subject of a Planning Board or Board of Adjustment application, **four** copies of the Resolution of Approval must be submitted.
9. If your plan indicates the presence of wetlands, transition areas, and/or riparian buffers, **four** copies of all NJDEP documentation and approvals must be submitted.

**Note:** When submitting a revised Grading Plan, all such submittals **must** be accompanied by a letter from your engineer describing each plan revision that has been completed. Four copies of the revised plan must be submitted to the Township Engineer, two copies to the Zoning Officer, and one copy each to the Construction Department and Health Department.

**IF YOU HAVE ANY QUESTIONS REGARDING GRADING PLAN REQUIREMENTS OR THE GRADING PLAN CHECKLIST, PLEASE CONTACT THE TOWNSHIP ENGINEER (PAUL FOX) AT (908)234-0416.**

**APPLICATIONS THAT ARE MISSING REQUIRED INFORMATION OR SIGNATURES WILL BE RETURNED UNPROCESSED. IF YOU HAVE QUESTIONS REGARDING THESE INSTRUCTIONS, CONTACT THE TOWNSHIP CONSTRUCTION DEPARTMENT AT (973)267-8000 EXT. 119.**

**TOWNSHIP OF HARDING**  
P.O. BOX 666  
NEW VERNON, NJ 07976

## APPLICATION FOR GRADING PERMIT

**Location of Project:**

Street Address (w/house number): \_\_\_\_\_ Block: \_\_\_\_\_ Lot: \_\_\_\_\_

Brief Project Description: \_\_\_\_\_

Owner: \_\_\_\_\_ Owner's E-Mail: \_\_\_\_\_

Owner's **Mailing** Address: \_\_\_\_\_

Owner's Daytime Phone: \_\_\_\_\_ Owner's Cell Phone: \_\_\_\_\_

I consent to the filing of this application and certify that the above information is correct. I agree to require any of my agents, contractors, and employees to comply with applicable state and local regulations related to this permit.

Owner Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Applicant: \_\_\_\_\_ Applicant's E-Mail: \_\_\_\_\_

(Complete this section only if applicant is other than owner)

Is applicant a Contract Purchaser? \_\_\_\_\_ Yes \_\_\_\_\_ No

Applicant's **Mailing** Address: \_\_\_\_\_

Applicant's Daytime Phone: \_\_\_\_\_ Applicant's Cell Phone: \_\_\_\_\_

I am the agent for the owner and I certify the above information is correct and that I have permission and authorization to apply for this permit. I agree to require any of my agents, contractors, and employees to comply with all applicable state and local regulations related to this permit.

Applicant Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Engineer: \_\_\_\_\_ Engineer's E-Mail: \_\_\_\_\_

Engineer's **Mailing** Address: \_\_\_\_\_

Engineer's Phone: \_\_\_\_\_ Engineer's Fax: \_\_\_\_\_

I am the licensed engineer for the owner and I certify the above information is correct. I have reviewed the Grading Plan checklist and hereby certify that all required information has been provided.

Engineer's Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**FOR TOWNSHIP USE ONLY**

Application No. \_\_\_\_\_

Received By: \_\_\_\_\_

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

Application Fee Rec'd: \_\_\_\_\_

Escrow Fee Rec'd: \_\_\_\_\_

**If you have any questions regarding application submission, please contact Janet @973-267-8000 Ext.1976**

**HARDING TOWNSHIP**

**GRADING PERMIT APPLICATION FEES and INITIAL ESCROW DEPOSITS**

(Section 171-19 of the Township Code)

<b>Proposed Activity</b>	<b>Application Fee</b>	<b>Initial Escrow Deposit</b>
Construction of Building or Addition or Patio with Footprint, greater than 400 sq. ft., but no more than 1,000 sq. ft.	\$525	\$1,500
Construction of Building or Addition or Patio with Footprint greater than 1,000 sq. ft., but no more than 4,000 sq. ft.	\$525	\$2,200
Construction of Building or Addition or Patio with Footprint greater than 4,000 sq. ft.	\$525	\$3,000
Construction of Swimming Pool	\$316	\$800
Land Disturbance or Grading greater than 5,000 sq.ft., but no more than 10,000 sq.ft.	\$211	\$500
Land Disturbance or Grading greater than 10,000 sq. ft.	\$211	\$500 plus \$30 per 1,000 sq. ft. over 10,000 sq. ft.
Grading Plan with Retaining Wall 4 ft. or taller, but less than 8 ft. high	\$211	\$600 plus \$3 per ft. over 100 ft. in length
Grading Plan with Retaining Wall greater than 8 ft. high	\$211	\$1,100 plus \$5 per ft. over 100 ft. in length
Grading plan to comply with N.J.A.C. 7:8 or the Harding Township RSIS Special Area Standard for Stormwater	\$263	\$2,000
<p>Note: Application fees and initial escrow deposits for <u>each individual project component</u> are added together to arrive at a total application fee and initial escrow deposit due for a proposed project. The only exception to this is for Land Disturbance where no additional fee or initial escrow deposit is required if the project includes a building, patio, or pool. The fee and initial escrow deposit for a project that <u>only</u> involves structure demolition will be based on the fees for Land Disturbance.</p>		

**Grading Plan Information:**

Building or Addition Size: \_\_\_\_\_ Sq. Ft. (including any area to be demolished and constructed)

Land Disturbance: \_\_\_\_\_ Sq. Ft. (including any area to be demolished and constructed)

Retaining Wall: \_\_\_\_\_ Ft. High and \_\_\_\_\_ Feet Long                      Patio: \_\_\_\_\_ Sq. Ft.

**If you have any questions regarding the Grading Plan and checklist, please contact Paul Fox @ 908-234-0416**

**Fee and Escrow Information:**              Application Fee: \_\_\_\_\_    Initial Escrow Deposit: \_\_\_\_\_

Two checks (one for the fee and one for the escrow) are required and must be made payable to Harding Township. **All** application fees and initial escrow deposits **must** be made by the **Applicant**. Copies of escrow bills and statements will be sent to the Applicant's Address provided on the application form.

If the Escrow Fee is being issued by an individual, a Date of Birth is required: \_\_\_\_\_

**Important Note: An IRS Form W-9 must be submitted by the Applicant in order for the Township to report interest earned on the escrow account.**

**OWNERSHIP DISCLOSURE AFFIDAVIT  
APPLICATION BY CORPORATION OR PARTNERSHIP**

All applicants for Grading Permits and Soil Erosion and Sediment Control Plan Certification are requested to submit a list of project owners on this form for purposes of determining potential conflicts of interest between the applicant and Harding Township Officials. Attach a rider if necessary.

A Corporation must also indicate its Registered Agents and Officers.

A Corporation or Partnership applying to Harding Township for a Grading Permit, plan certification, or applying for other approvals shall list the names and addresses of all stockholders or individual partners owning at least 10% of its stock of any class, or at least 10% of the interest in the partnership, as the case may be.

This disclosure requirement is continuing during the Certification or permit period. Any transfer of ownership of more than 10% must be disclosed to Harding Township.

Name and Address of Applicant:

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Name and Address of Registered Agent and Officers (If Corporation):

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Stockholders/Partners with more than 10% ownership in the projects:

1. \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

2. \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

3. \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

4. \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Sworn to and subscribed before me this  
\_\_\_\_\_ Day of \_\_\_\_\_ 20\_\_

\_\_\_\_\_  
NOTARY PUBLIC OF NEW JERSEY

\_\_\_\_\_  
Print Name of Authorized Signatory

\_\_\_\_\_  
Authorized Signature/Date

\_\_\_\_\_  
Title

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TOWNSHIP OF HARDING - MORRIS COUNTY

For Township Use Only

Application Number

**APPLICATION FOR SOIL EROSION AND SEDIMENT CONTROL PLAN CERTIFICATION**

The enclosed soil erosion and sediment control plan and supporting information are submitted for certification pursuant to the Soil Erosion and Sediment Control Act, Chapter 251, P.L. 1975 as amended (NJSA 4:24-39 et. seq.) An application for certification of a soil erosion and sediment control plan shall include the items listed on the reverse side of this form.

Name of Project			
Project Street Address		Block	Lot
Project Owner(s) Name		Phone # Fax #	
Project Owner(s) Street Address (No P.O. Box Numbers)		City	State                  Zip
Total Area of Project (Acres)	Total Area or Land to be Disturbed (Acres)	No. Dwelling or other Units	
Plans Prepared by*		Phone # Fax #	
Street Address		City	State                  Zip

(Engineering related items of the Soil Erosion and Sediment Control Plan MUST be prepared by or under the direction of and be sealed by a Professional Engineer or Architect licensed in the State of New Jersey, in accordance with NJAC 13:27-6.1 et. seq.)

Agent Responsible During Construction			
Street Address			
City	State	Zip	Phone                  Fax #

The applicant hereby certifies that all soil erosion and sediment control measures are designed in accordance with current **Standards for Soil Erosion and Sediment Control In New Jersey** and will be installed in accordance with those Standards and the plan as approved by the Township of Harding and agrees as follows:

- |   |   |
|---|---|
| <ol style="list-style-type: none"> <li>1. To notify the District in writing at least 48 hours in advance of any land disturbance activity. Failure to provide such notification may result in additional inspection fees.</li> <li>2. To notify the Township upon completion of the Project (Note: No certificate of occupancy can be granted until a report of compliance is issued by the Township Engineer.</li> <li>3. To maintain a copy of the certified plan on the project site during construction.</li> </ol> | <ol style="list-style-type: none"> <li>4. To allow Township agents to go upon project lands for inspection.</li> <li>5. That any conveyance of this project or portion thereof prior to its completion will transfer full responsibility for compliance with the certified plan to any subsequent owners.</li> <li>6. To comply with all terms and conditions of this application and certified plan including payment of all fees prescribed by the Township fee schedule hereby incorporated by reference.</li> </ol> |
|---|---|

The applicant hereby acknowledges that structural measures contained in the Soil Erosion and Sediment Control Plan are reviewed for adequacy to reduce offsite soil erosion and sedimentation and not for adequacy of structural design. The applicant shall retain full responsibility for any damages which may result from any construction activity notwithstanding district certification of the subject soil erosion and sediment control plan. It is understood that approval of the plan submitted with this application shall be valid only for the duration of the initial project approval granted by the municipality. All municipal renewals of this project will require submission and approval by the Township. In no case shall the approval extend beyond three and one half years at which time resubmission and certification will be required. Soil Erosion and Sediment Control Plan certification is limited to the controls specified in the plan. It is not authorization to engage in the proposed land use unless such use has been previously approved by the municipality or other controlling agency.

<p>1. Applicant Certification*</p> <p>_____                                  _____ Signature                                  Date</p> <p>_____</p> <p>Applicant Name (Print)</p>	<p>3. Plan determined complete:</p> <p>_____                                  _____ Signature of Township Official                                  Date</p>
<p>2. Receipt of fee, plan and supporting documents is hereby acknowledged:</p> <p>_____                                  _____ Signature of Township Official                                  Date</p>	<p>4. Plan certified, denied or other actions noted above. Special Remarks:</p> <p>_____                                  _____ Signature of Township Official                                  Date</p>

\*If other than project owner, written authorization of owner must be attached.

204 Attachment 1

**Township of Harding**

**Checklist A  
Grading Plan**

This checklist is required for all Grading Plans submitted to the Township Engineer for approval of a Grading Permit pursuant to Chapter 204 of the Township Code.

SUBMISSION REQUIREMENTS	Submitted (check off)	N/A	Waiver Requested
<b>A. General</b>			
1. Date of Subdivision Approval, if applicable is indicated on plan.			
2. Revision dates are indicated on plan.			
3. Grading plan is signed and sealed by a professional engineer licensed in the State of New Jersey.			
4. Survey reference is shown on plan and a copy of the survey is submitted with the plan.			
5. Grading plan is drawn at a scale of not less than 1 inch equals 30 feet.			
6. The grading plan includes the following:			
a. North Arrow			
b. Graphic Scale			
c. Key Map			
d. Soil Types per the Morris County Soil Survey			
e. Property Lines			
f. Setback Lines			
g. Tree Conservation Areas (Section 225-111)			
h. Existing and proposed structures, including setback measurements			
i. Existing and propose 2-foot contours in the area of proposed disturbance.			
j. Slope Analysis demonstrating compliance with Section 225-95.			
k. Streams and other natural features.			
l. Existing and proposed impervious coverage over the entire property (percentage and square footage). Note that gravel driveways are considered impervious coverage per Township Code. A table should be provided showing existing and proposed coverage by square footage for each of the following features: buildings, driveways, walkways, patios, recreation courts, and similar features.			
m. Soil Erosion and Sediment Control features, including construction details, if project is subject to Section 225-89.			
n. Standard Soil Erosion and Sediment Control Notes as promulgated by the Morris County Soil Conservation District. Such notes should be revised to refer to Harding Township and the Harding Township Engineer rather than the Morris County Soil Conservation District and District Manager.			
o. A Construction Sequence must be provided.			
p. A driveway extending the entire distance to the structure under construction per Section 346-14.			

7. A Zoning Data table must be provided. This table must identify the subject zone and must provide required, existing, and proposed information in a tabular format for each of the following (as applicable):			
a. Lot Size			
b. Frontage			
c. Front Setback			
d. Rear Setback			
e. Side Setback			
f. Building Height (primary structure and accessory structure)			
g. Building Coverage (in percentage and square feet for each structure)			
h. Lot Coverage (in percentage and square feet)			
<b>B. Grading</b>			
1. Proposed grades steeper than 3(h):1(v) must be minimized.			
2. Swales with grades of less than 1.5% must be minimized.			
3. Driveways do not intercept storm water flows from intersecting roads.			
4. Code specifications regarding driveway grades have been satisfied.			
5. Code specifications for steep slopes have been satisfied (Section 225-95).			
6. The limit of disturbance must be clearly shown and the area (in square feet) noted.			
<b>C. Required General Notes</b>			
1. The following notes appear on the plan, where applicable:			
i) An area at least 10 feet wide around the foundation will be graded downward away from the foundation.			
ii) The Township Engineer will be notified at least 72 hours in advance of the installation of the drywells or roof drain piping.			
iii) The contractor will add additional soil erosion and sediment control measures as directed by the Township Engineer.			
iv) Appropriate safety measures will be taken above retaining walls.			
v) The Township Code requires that solid metal gutter covers be installed on all new roof areas that discharge to drywells. Screens are not permissible.			
vi) The following site work inspections are required:			
a. Silt Fence (after installation)			
b. Drywell Excavation Subsoils (before sand, stone, or tank installation)			
c. Drywell System (after sand, stone, and tank installation – before backfill)			
d. Roof drain pipes and other drainage pipes (before backfill).			
e. Site Grading (before vegetative stabilization).			
f. Final (after vegetative stabilization).			
<b>D. Building Height</b>			
1. A detail showing the existing and proposed grade elevations 15' off of each structure under construction must be provided on the plan. Calculations demonstrating compliance with the Township Code must be provided as described in Section 225-5 (Height of Building).			
2. The building footprint, ridge elevation, first floor elevation and garage floor elevation are shown on the plan			

<b>E. Stormwater Management</b>			
1. The location of any existing streams, water courses, ponds, storm sewers or drainage facilities which relate to drainage of surface waters to and from the subject property are shown on the plan if they are within 300 feet of the proposed limit of disturbance.			
2. All proposed storm sewers, ditches, swales or other drainage facilities which will receive surface waters from the subject property are shown on the plan.			
3. The location, size and materials of construction of all roof leader drains, dry wells, utility lines below ground, wells, and individual sewage disposal systems are shown on the plan.			
4. Provisions for stormwater management, including drywell design and details, are shown on the plan as required by Section 225-187.			
5. Volumetric calculations demonstrating compliance with Section 225-187 must be provided on the plan.			
6. A permanent stone apron underlain with geofabric is provided for all proposed drainage discharges.			
<b>F. Walls</b>			
1. Top and bottom of wall elevations must be provided.			
2. Design calculations must be provided for all retaining walls over four feet in height. All calculations must be signed and sealed by a licensed professional engineer. A separate design report must be submitted.			
<b>G. Wetlands and Waterways</b>			
1. A letter of interpretation (LOI – file number shown on the plan) provided by the New Jersey Department of Environmental Protection (NJDEP) is required for all grading permit projects with on-site wetlands or wetlands transition areas.			
2. The grading plan must show all wetlands, wetland transition areas, waterways, and riparian buffers.			
3. If there are no waterways or riparian buffers within the project limit of disturbance, a note must be provided certifying that there are no waterways within 300 feet of the limit of disturbance.			
4. If there are no wetlands or wetland buffers within the project limit of disturbance, a note must be provided certifying that there are no wetlands or transition areas within 150 feet of the limit of disturbance.			
<b>H. Miscellaneous</b>			
1. For lots that lie partially or fully within an area of special flood hazard, a Special Flood Hazard Development Permit (Section 225-99) has been obtained and the lot grading plan reflects the requirements of the permit.			
2. The location and elevation of the datum used to set elevations on the site is shown on the plan.			
3. If revised plans are being submitted, such plans must be accompanied by a letter that specifically describes each revision that has been made. Copies of any revised grading plan and the required cover letter <b>must</b> also be provided to the Construction Official, Zoning Official, and Health Department. Applicants are encouraged not to complete plan revisions on any initial grading plan submittal until comments have been received from the Township Zoning Official and Health Department.			



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.

### 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 Regulation 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 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.

**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.

### 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.



TOWNSHIP OF HARDING  
Morris County, New Jersey

Blue Mill Road, Box 666  
New Vernon, New Jersey 07976  
973-267-8000

## **Instructions For Getting Your Remaining Escrow Funds Returned When Your Project Is Complete**

**Escrow funds are only returned when a project is complete, all Township approvals have been obtained, and a permanent Certificate of Occupancy has been issued (if applicable). If your project meets these requirements, you must submit a request in writing to the Township Treasurer at the above address.**

**Escrow return requests must be made by the same party that submitted the escrow funds. Additionally, escrow funds can only be returned to the party that submitted the escrow funds. The escrow return request must include your name, the block and lot of the project, your mailing address, and a daytime phone number.**

**The Township Treasurer will then notify all Township departments of your request and ask for their approval of the escrow release. Provided that all of the Township departments approve, the escrow release will be processed and a check will be mailed to you. Because the Township Committee approves payments only once each month, this process may take up to five or six weeks to complete. Any questions regarding this process should be directed to Leonard Ho, Finance Department, at Extension 1980.**