



**TOWNSHIP OF HARDING  
GRADING PERMIT APPLICATION  
INSTRUCTIONS**

21 Blue Mill Road, P.O. Box 666  
New Vernon, New Jersey 07976  
(973) 267-8000

**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 (5) 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 (5) sets of 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 Harding 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 payable to Harding Township. The application fee and the escrow deposit are shown on page 2 of the application.
5. One (1) 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 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 sign by the applicant. Five (5) copies of the application must be submitted.
7. If a Tree Removal Permit is required for the project, a copy of the proposed Tree Removal Permit activities must be shown on the Grading Permit Application.
8. If this project was the subject of a Planning Board or Board of Adjustment application, four (4) 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 (4) 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 you engineer describing each plan revision that has been completed. Five (5) copies of the revised plan must be submitted to the Township Engineer, two (2) copies to the Zoning Officer and one (1) 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. 716.



# TOWNSHIP OF HARDING GRADING PERMIT APPLICATION

21 Blue Mill Road, P.O. Box 666  
New Vernon, New Jersey 07976  
(973) 267-8000 Ext. 716

## 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: \_\_\_\_\_

## HARDING TOWNSHIP

### GRADING PERMIT APPLICATION FEES & INITIAL ESCROW DEPOSITS

(§171-19 of the Harding Township Code Effective March 1, 2021)

PROPOSED ACTIVITY	APPLICATION FEE	INITIAL ESCROW DEPOSIT
Construction of Building or Addition or Patio with Footprint, greater than 400 sq. ft., but no more than 1,000 sq. ft.	\$582	\$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.	\$582	\$2,200
Construction of Building or Addition or Patio with Footprint greater than 4,000 sq. ft.	\$582	\$3,000
Construction of Swimming Pool	\$352	\$800
Land Disturbance or Grading greater than 5,000 sq. ft. but no more than 10,000 sq. ft.	\$236	\$500
Land Disturbance or Grading greater than 10,000 sq. ft.	\$236	\$500 plus \$30 per 1,000 sq. ft. over 10,000 sq. ft.
Grading plan to comply with N.J.A.C. 7:8 or the Harding Township RSIS Special Area Standard for Stormwater	\$293	\$2,000
<b>NOTE:</b> 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.		

#### 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)

Patio: \_\_\_\_\_ Sq. Ft.

If you have any questions regarding the Grading Plan and checklist, please contact Paul Fox at 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.



# TOWNSHIP OF HARDING

## APPLICATION FOR SOIL EROSION AND SEDIMENT CONTROL PLAN CERTIFICATION

21 Blue Mill Road, P.O. Box 666  
New Vernon, New Jersey 07976  
(973) 267-8000

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 Location: Municipality	
Project Street Address			Block	Lot
Project Owner(s) Name			Email	Phone # Fax #
Project Owner(s) Street Address (No P.O. Box Numbers)			City	State                      Zip
Total Project Area (Acres)	Total Disturbed Area (Acres)	Total Soil Restoration Area (Acres)	No. Dwelling or other Units	Fee \$
Plans Prepared by*			Email of plan preparer:	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			Email	
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 Soil Conservation District 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 District upon completion of the Project (Note: No certificate of occupancy can be granted until a report of compliance is issued by the District.</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 District 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 district 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 district. 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. It is further understood that all documents, site plans, design reports etc. submitted to the district shall be made available to the public (upon request) pursuant to the Open Public Records Act, N.J.S.A. 47:1A-1 et seq.

1. Applicant Certification*  <div style="display: flex; justify-content: space-between;"> <span>Signature</span> <span>Date</span> </div> Applicant Name (Print)	3. Plan determined complete:  <div style="display: flex; justify-content: space-between;"> <span>Signature of District Official</span> <span>Date</span> </div>
2. Receipt of fee, plan and supporting documents is hereby acknowledged:  <div style="display: flex; justify-content: space-between;"> <span>Signature of District Official</span> <span>Date</span> </div>	4. Plan certified, denied or other actions noted above. Special Remarks:  <div style="display: flex; justify-content: space-between;"> <span>Signature of District Official</span> <span>Date</span> </div>

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

SSCC251 AP10 4/19

APPENDIX A2

REQUIREMENTS, GUIDELINES AND PROCEDURES FOR  
PREPARING AND IMPLEMENTING "STANDARDS FOR SOIL EROSION AND  
SEDIMENT CONTROL IN NEW JERSEY"

An application for certification of a soil erosion and sediment control plan shall include the following items.

1. One copy of the complete subdivision, site plan or construction permit application, including key map as submitted to the municipality (Architectural drawings and building plans and specifications not required.) which includes the following:
  1. Location of present and proposed drains and culverts with their discharge capacities and velocities and support computations and identification of conditions below outlets.
  2. Delineation of any area subject to flooding from the 100-year storm in compliance with the Flood Plains Act (NJSA 58:16A) or applicable municipal zoning.
  3. Delineating of streams, wetlands, pursuant to NJSA 13:9B and other significant natural features within the project area.
  4. Soils and other natural resource information used. (Delineation of the project site on soil map is desirable utilizing the USDA Web Soil Survey.)
  5. Land cover and use of area adjacent to the land disturbance.
  6. All hydraulic and hydrologic data, describing existing and proposed watershed conditions and HEC HMS, HEC RAS, TR-55 and similar models, and other electronic input files, if used, of existing and proposed conditions and a completed copy of the Hydraulic and Hydrologic Data Base Summary Form, SSCC 251 HDF1.
2. Up to four copies of the soil erosion and sediment control plan\* at the same scale as the site plan submitted to the municipality or other land use approval agency to include the following: (This information shall be detailed on the plat)
  1. Proposed sequence of development including duration of each phase in the sequence.
  2. Site grading plan showing delineation of land areas to be disturbed including proposed cut and fill areas together with existing and proposed profiles of these areas (an interim grading-erosion control plan may be required for large sites with extensive cuts and fills).
  3. Contours at a two-foot (or smaller) interval, showing present and proposed ground elevation.
  4. Locations of all streams and existing and proposed drains and culverts.
  5. Stability analysis of areas below all points of stormwater discharge which demonstrates a stable condition will exist or there will be no degradation of the existing condition.
  6. Location and detail of all proposed erosion and sediment control structures including profiles, cross sections, appropriate notes, and supporting computations.
  7. Location and detail of all proposed nonstructural methods of soil stabilization including types and rates of lime, fertilizer, seed, and mulch to be applied.
  8. Control measures for non-growing season stabilization of exposed areas where the establishment of vegetation is planned as the final control measure.
  9. For residential development - control measures to apply to dwelling construction on individual lots and notation that such control measures shall apply to subsequent owners if title is conveyed. This notation shall be shown on the final plat.
  10. Plans with a notation for maintenance of permanent soil erosion and sediment control measures and facilities during and after construction, also indicating who shall have responsibility for such maintenance.
  11. Where applicable, the location and details for all proposed soil restoration areas including appropriate notes and sequencing.
3. Appropriate fees. (As adopted by the individual district.)
4. Additional items as may be required.

\*Individual districts may require modifications in the above list.

**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:

---

---

---

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

---

---

---

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

---



**TOWNSHIP OF HARDING  
FINANCE DEPARTMENT  
INSTRUCTIONS FOR RETURN OF  
ESCROW FUNDS**

21 Blue Mill Road, P.O. Box 666  
New Vernon, New Jersey 07976  
(973) 267-8000 Ext. 726

**INSTRUCTIONS:**

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 may complete and submit the attached Escrow Release Request Form to the Finance Office.

Escrow return requests must be made by the same party that submitted the escrow funds, and can only be returned to same.

When your completed form is received by the Finance Office, a request will be sent to all concerned departments to verify that the escrow funds can be released. Once approvals are given from all departments, the account holder will be sent a voucher to sign and return. When the signed voucher is received by the Finance Office, payment approval can be included on the Township's next bill list. Note that the Township Committee approves payments only once each month.

Any questions regarding the process can be directed to Diane D'Jamoos at [ddjamoos@hardingnj.org](mailto:ddjamoos@hardingnj.org).



**TOWNSHIP OF HARDING  
FINANCE DEPARTMENT  
ESCROW RELEASE REQUEST**

21 Blue Mill Road, P.O. Box 666  
New Vernon, New Jersey 07976  
(973) 267-8000 Ext. 726

Name of Account Holder: \_\_\_\_\_

Account Holder's Full Mailing Address:

\_\_\_\_\_

Type of Escrow (please check):

☐ Technical   ☐ Engineering   ☐ Performance   ☐ Grading   ☐ Tree

Type of Project: \_\_\_\_\_

Project Physical Address: \_\_\_\_\_

Project: Block \_\_\_\_\_ Lot \_\_\_\_\_

Daytime Phone Number: \_\_\_\_\_

Email Address: \_\_\_\_\_

Signature & Date: \_\_\_\_\_

Please complete this form and return with copy of escrow bank statement (if available) to the Finance Office. Fax: 973-349-1963 or Email: Diane D'Jamoos at [ddjamoos@hardingnj.org](mailto:ddjamoos@hardingnj.org).



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.			

Adopted 3/23/2011 (Ord. 03-11)

# Request for Taxpayer Identification Number and Certification

► Go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9) for instructions and the latest information.

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

Print or type. See Specific Instructions on page 3.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
	2 Business name/disregarded entity name, if different from above	
	3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.  <input type="checkbox"/> Individual/sole proprietor or single-member LLC  <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ► _____ <b>Note:</b> Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.  <input type="checkbox"/> Other (see instructions) ► _____	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):  Exempt payee code (if any) _____  Exemption from FATCA reporting code (if any) _____  <small>(Applies to accounts maintained outside the U.S.)</small>
	5 Address (number, street, and apt. or suite no.) See instructions.	Requester's name and address (optional)
	6 City, state, and ZIP code	
	7 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 generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

**Note:** If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number									
				-			-		
or									
Employer identification number									
				-					

## Part II Certification

Under penalties of perjury, I certify that:

- 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
- 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
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

**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 for Part II, later.

Sign  
Here

Signature of  
U.S. person ►

Date ►

## General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

**Future developments.** For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9).

## Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.



By signing the filled-out form, you:

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, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting*, later, for further information.

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

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

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

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

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

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

**Foreign person.** If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*).

**Nonresident alien who becomes a resident alien.** Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items.

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

**Example.** Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

## Backup Withholding

**What is backup withholding?** Persons making certain payments to you must under certain conditions withhold and pay to the IRS 24% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

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

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

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the instructions for Part II for details),
3. The IRS tells the requester that you furnished an incorrect TIN,
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code*, later, and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships*, earlier.

## What is FATCA Reporting?

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

## Updating Your Information

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

## Penalties

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

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

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

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

## Specific Instructions

### Line 1

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

If this Form W-9 is for a joint account (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

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

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

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

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

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

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

### Line 2

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

### Line 3

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

IF the entity/person on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation
• Individual • Sole proprietorship, or • Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes.	Individual/sole proprietor or single-member LLC
• LLC treated as a partnership for U.S. federal tax purposes, • LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or • LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes.	Limited liability company and enter the appropriate tax classification. (P= Partnership; C= C corporation; or S= S corporation)
• Partnership	Partnership
• Trust/estate	Trust/estate

### Line 4, Exemptions

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

#### Exempt payee code.

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

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

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



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

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

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

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

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

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)

B—The United States or any of its agencies or instrumentalities

C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state

G—A real estate investment trust

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940

I—A common trust fund as defined in section 584(a)

J—A bank as defined in section 581

K—A broker

L—A trust exempt from tax under section 664 or described in section 4947(a)(1)

M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

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

## Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, write NEW at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

## Line 6

Enter your city, state, and ZIP code.

## Part I. Taxpayer Identification Number (TIN)

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

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN.

If you are a single-member LLC that is disregarded as an entity separate from its owner, 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 *What Name and Number To Give the Requester*, later, for further clarification of name and TIN combinations.

**How to get a TIN.** If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at [www.SSA.gov](http://www.SSA.gov). You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at [www.irs.gov/Businesses](http://www.irs.gov/Businesses) and clicking on Employer Identification Number (EIN) under Starting a Business. Go to [www.irs.gov/Forms](http://www.irs.gov/Forms) to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to [www.irs.gov/OrderForms](http://www.irs.gov/OrderForms) to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

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

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

## Part II. Certification

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

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

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

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

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

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

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

**5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), ABLE accounts (under section 529A), 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) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account <sup>1</sup>
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor <sup>2</sup>
5. 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>
6. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity <sup>4</sup>
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee

For this type of account:	Give name and EIN of:
14. 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
15. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

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

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

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

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

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

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

## Secure Your Tax Records From Identity Theft

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

To reduce your risk:

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

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

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

For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

### Protect yourself from suspicious emails or phishing schemes.

Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.



The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to [phishing@irs.gov](mailto:phishing@irs.gov). You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at [spam@uce.gov](mailto:spam@uce.gov) or report them at [www.ftc.gov/complaint](http://www.ftc.gov/complaint). You can contact the FTC at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see [www.IdentityTheft.gov](http://www.IdentityTheft.gov) and Pub. 5027.

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

## Privacy Act Notice

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