ZONING BOARD OF ADJUSTMENT PACKET

IF THIS APPLICATION SHOULD REQUIRE SITE PLAN OR SUBDIVISION APPROVAL, PLEASE ASK FOR THE APPROPRIATE CHECKLIST(S) REQUIRED.

PACKET DATE: September 20, 2017
PLEASE NOTE:

Prior to filling out or submitting an application for a zoning variance, please be sure that all of the procedures have been explained to you in detail.

The Zoning Board Secretary is available to explain the procedures, as well as answer any questions. Our office hours are Monday through Friday, 8:30 a.m. to 4:30 p.m.

Township of Moorestown
Department of Community Development
111 West Second Street
Moorestown, NJ 08057
Anthony J. Zappasodi - (856) 914-3021

E-Mail:

azappasodi@moorestown.nj.us
MOORESTOWN ZONING BOARD OF ADJUSTMENT

HEARING PROCEDURES

1. Applicant presents his case. Each witness for the applicant is sworn in in the order in which he will testify. After each witness testifies, he is questioned by Zoning Board of Adjustment members and/or the Board’s attorney first and then by the public. At this point in the hearing, the public is limited to asking questions only. Statements and testimony from public are covered in Item Number 2.

2. After all of the applicant’s witnesses have testified, the public may present its case:

   A. The public may present its case in the same fashion as the applicant, having either an attorney or a spokesperson acting as the leader and presenting sworn witnesses in an organized fashion; or

   B. In the absence of any organization by the public, each member of the public is welcome to make sworn statements (give testimony) regarding the case at hand.

3. In either event, witnesses from the public are sworn in and make statements (give testimony). After each witness testifies, he may be questioned by the applicant or his attorney, and by members of the Board and/or the Board’s attorney.

4. Following the conclusion of the hearing, and any deliberation deemed necessary by the Board, the Board may immediately vote on the matter, or, if time limits permit, reserve decision until the following meeting. All votes are taken in public as required by law.

5. The Board’s decision must be reduced to writing and must contain the Board’s findings of fact and conclusions of law. Generally a resolution is adopted by the Board containing findings of fact and conclusions of law in support of its decision at the next regular monthly meeting and a copy is mailed to the applicant within 10 days thereafter.

PRT:wmm
GENERAL DISCUSSION OF VARIANCE REQUIREMENTS

The Zoning Board of Adjustment is a quasi-judicial body created and empowered by state law to hear requests from applicants for relief from the municipal zoning ordinance provisions applicable to their property. The vast majority of zoning applications can be divided up into two categories. One category covers the situation whereby the applicant intends to use his land in a manner, which is permitted, in the zoning district where his property is located, but the applicant needs relief from the dimensional requirements applicable in that zoning district. This category of application is known as either a “bulk” or a “c” variance. It commonly arises when an applicant wants to erect a structure within the required front, rear or side yard setback areas that are required in the applicant’s zoning district. It also arises when there is to be any additional construction on a lot that is smaller than the zoning ordinance requires and when a structure is to be erected that would exceed the maximum lot coverage requirements.

In order for the Board of Adjustment to excuse the applicant from complying with the applicable dimensional requirements that otherwise apply to everyone else in the zoning district, the applicant must convince the Board by a sworn factual presentation that he or she qualifies for the right to be excepted from the strict compliance with the ordinance requirements. The right to be excused from compliance with the exact terms of the zoning ordinance is called a variance. The applicant is obligated to produce evidence before the Board to satisfy the Board that a variance should be granted. This obligation is called the applicant’s burden of proof. It is not the Board’s responsibility to produce evidence to support the relief applicant seeks. It is the applicant’s responsibility to produce the proof needed to satisfy the requirements for a variance that are imposed by the law.

What are the legal requirements imposed by the law? They can be found in the New Jersey Statutes under N.J.S.A. 40:55D-70. A copy of this statute is annexed. The requirements applicable to a “bulk” or “c” variance are found at subparagraph “c” there under. Generally there are two types of proof from the applicant. The first type generally relates to the physical features of the property or the structures on it. In these cases it is the applicant’s responsibility to prove to the Board why his property (not himself or his family personally) is under a hardship if it must be developed in compliance with the dimensional zoning requirements applicable to all other properties in the district. The focus must be on what it is about the
physical characteristics of his property that would make it impractical or would pose peculiar and exceptional practical difficulties relating to the property if the applicant were required to conform to the dimensional requirements applicable to the district. The second type of “c” variance requires proof that what the applicant proposes which requires relief from the applicable dimensional regulations is something that would advance the purposes of the Municipal Land Use Law as expressed in N.J.S.A. 40:55D-2 annexed hereto. If the applicant can demonstrate that and prove further that the benefits that would be created if the variance were granted would substantially outweigh any detriment flowing there from then applicant will have taken a major step in proving his of her right to a variance.

In both types of “bulk” or “c” variances the applicant must also prove that the relief from the zoning ordinance that is requested can be granted without substantial detriment to the public good and without substantial impairment to the intent and purpose of the zone plan and zoning ordinance.

If the applicant can carry his or her burden of proof by satisfying the Board that the above criteria are met then he or she is entitled to a variance upon the Board’s majority vote in favor of the relief sought.

* It should be noted that in “bulk” or “c” variance cases as well as “d” variances explained hereafter that it is essential that applicant accurately describe his property and what borders it. An accurate survey reflecting the distances from the existing and proposed improvements to the surrounding lot lines is essential. Photographs of the area involved are also of great assistance to the Board.

The second category of variance the Board has the power to hear is the “use” or “d” variance. This is a variance that an applicant seeks because the manner in which the applicant proposes to use the property is not permitted by the zoning regulations that apply to the district where the property is located. This type of variance is harder to get than a “bulk” or “c” variance because it required 5 affirmative votes from the Board. An applicant must prove to the Board’s satisfaction that special reasons exist to permit the applicant to use or erect a principal structure in a district where such use or structure is not permitted or to permit the applicant to expand a non-conforming use (a non-conforming use is one that the zoning ordinance permitted when the use began but the ordinance has since been
modified and no longer permits the use). The special reasons that must be proved are not defined in the statutory law and are only loosely described in the case law. It is sufficient to say that special reasons are those that promote the general purposes of the zoning law. These general purposes are expressed at N.J.S.A. 40:55D-2. A hardship imposed on an applicant if his property cannot be practically utilized in the manner for which it is zoned can qualify as a special reason. Aesthetic improvements under certain circumstances can also be a special reason. If the general welfare is benefited by the proposed use then that can be a special reason if the applicant’s land is uniquely suited for the proposed use. If the applicant is proposing a use inherently beneficial to the general welfare (i.e. hospitals, schools, seeing eye dog facilities, etc.) that also can qualify as a special reason and in such instance the applicant does not have to prove that the property is uniquely suited to the proposed use.

The aforementioned situations are some examples of what can constitute a special reason and are not meant to be all-inclusive.

In addition to the above, an applicant seeking a “use” or “d” variance that is not in the inherently beneficial use category must also satisfy an additional requirement. The applicant must demonstrate and reconcile why the use that the applicant seeks a variance for has been omitted from the uses that are permitted in the zoning district where the applicant’s property is located. This extra burden of proof must be shown in such a manner as to enable the Board to reach clear and specific findings that the variance sought is not inconsistent with the intent and purpose of the master plan and zoning ordinance.

Finally, as in the “bulk” or “c” variance cases, an applicant for a “use” or “d” variance must also prove that the requested relief from the zoning ordinance can be granted without substantial detriment to the public good and without substantial detriment to the intent and purpose of the zone plan and zoning ordinance.

Use variances are not favored in the law because they are inconsistent with the zoning plan established by the ordinance. The requirement of 5 affirmative votes (as opposed to the majority vote requirements for a “bulk” or “c” variance) is evidence of this. For this reason it is strongly

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recommended that applicants for use variances retain a lawyer to guide them in the presentation of their proofs. Expert testimony to reconcile the contrast between the proposed use and its omission from permitted uses in the zoning ordinance is also highly recommended.

The above synopsis is intended as a general discussion of the legal factors applicable to the variances for which applications are most commonly submitted. Appeals from administrative errors, questions or interpretations of the zoning ordinances, variances from conditional use requirements and increases in floor area ratio, permission to build on a lot not abutting a street, are matters not covered herein. These types of relief come up less frequently and are beyond the scope of this synopsis, which is meant to be a general instructional guide for applicants.

Please remember the officials in the zoning office will explain to you the requirements applicable to your zoning application as much as they can. They cannot, however, act as your attorney or counselor and tell you what to do or say when you present the case to the Board. The responsibility to present your application is yours. If assistance is needed, legal counsel should be consulted.

Finally, I would note that New Jersey law requires that any corporate applicant must be represented by legal counsel licensed to practice in the State of New Jersey. Further, no one other than licensed New Jersey counsel may appear before the Board to represent the rights of another. This does not mean that your architect, engineer, contractor, realtor or any other person is prohibited from appearing as a witness and presenting the facts of your case. This is often done and is perfectly acceptable. It does mean that said individual couldn’t represent you and make decisions on your behalf before the Board.

PRT:wmun
PROCEDURES FOR FILING AN APPLICATION

The Zoning Board of Adjustment meets on the third Tuesday of each month at 7:30 p.m. in the Council Chambers at Town Hall, 111 West Second Street, Moorestown NJ 08057. The applicant must be present at the meeting that their application will be heard. Please note that if the applicant is a corporation, a NJ licensed attorney must represent them.

A determination of completeness must be made before the application can be scheduled for a public hearing. This packet will outline all of the necessary items and/or steps required to file a variance application. Please be sure to read through this carefully and direct any questions or concerns to our Zoning Department. Extra forms, agendas and minutes are available online at http://www.moorestown.nj.us/council_committees_boards/zoning_board

The following items must be submitted at least six (6) weeks prior to the Zoning Board of Adjustment Hearing:

1. Land Development Application – 17 copies, for bulk variances or 24 copies, for Site/Subdivision and Use Variances.
2. Administrative Summary of Variances, Waivers and Design Exceptions – 17 copies, for bulk variances or 24 copies for Site/Subdivision and Use Variances.
3. *Survey, Elevations, and/or Drawings – 7 Full Size Sets, 10 Reduced (11x17) Sets for bulk variances and 10 Full Size Sets, 14 Reduced (11x17) Sets for Site/Subdivision Plan and Use Variances. (*Additional sets may be requested),
4. Fees: Filing, Escrow and List of Property Owners – Escrow fee must be on a separate check.
5. Escrow Agreement – 1 copy
6. Building and Lot Coverage Worksheet – 17 copies, for bulk variances or 24 copies for Site/Subdivision and Use Variances.
7. W-9 Form – 1 copy (if applicable)
8. Owner’s Consent (if applicable) - on the Land Development Application

After the items above are received, the submittals will be reviewed for completeness and the 200’ List of Property Owners will be mailed. Upon a complete application, the applicant or attorney will receive the notification of a hearing date. Once a hearing date is received, the applicant or attorney shall serve the required notices as required by N.J.S.A. 40:55D-12.

Once the notification is served, please submit the following items prior to the hearing:

9. Affidavit of Publication
10. Proof of Service (C.M. receipts and/or original signatures)
11. Copy of the letter sent to neighbors
12. Affidavit of Service

The following is a description of each process.

1. SEVENTEEN COPIES OF THE LAND DEVELOPMENT APPLICATION:

When filling out the application, please be sure to include the name, address and phone number of the applicant, owner (if different from applicant), and attorney (if applicable), as well as the information of the subject property. If you would like to attach any additional photos, drawings, etc., please be sure to list them on Item #11 of the application form.

Application Procedures Page 1 of 5

09-20-2017
2. **ADMINISTRATIVE SUMMARY OF VARIANCES, WAIVERS AND DESIGN EXCEPTIONS:**

If you are requesting multiple variances, waivers and/or design exceptions, please provide a completed form for each that is requested.

3. **SEVENTEEN COPIES OF SURVEY, ELEVATIONS, AND/OR DRAWINGS:**

Please be sure to submit a current survey showing the existing property conditions with the location and proposed setbacks of the proposed project. Drawings can be done professionally or by rough sketches. Please include all dimensions and elevations. If applying for a variance for a fence, please be sure to include the type, style and height of the proposed fence. If you wish, you may submit any other material or pictures that you feel may be important to your file, please submit fifteen copies.

4. **FEES: FILING, ESCROW AND LIST OF PROPERTY OWNERS**

(Article XXVI, Section 180-105 of the Moorestown Township Ordinance)

The required fees for filing for a variance are listed below.

*Please be sure to submit the Escrow Fee on a separate check.*

<table>
<thead>
<tr>
<th>TYPE OF APPLICATION</th>
<th>APPLICATION FEE</th>
<th>ESCROW FEE</th>
<th>PROPETY OWNERS WITHIN 200'</th>
</tr>
</thead>
<tbody>
<tr>
<td>Appeal of the Decision of the Zoning Officer [NJSA 40:55D-70(a)]</td>
<td>$340.00</td>
<td>$570.00</td>
<td>$10.00</td>
</tr>
<tr>
<td>Interpretation of Zoning Map or Ordinance [NJSA 40:55D-70(b)]</td>
<td>$340.00</td>
<td>$570.00</td>
<td>$10.00</td>
</tr>
<tr>
<td>Bulk Variance [NJSA 40:55D-70(c)]</td>
<td>$55.00 (residential) $110.00 (non-residential)</td>
<td>Flat fee of $150 if the application does not involve a site plan or subdivision approval</td>
<td>$10.00</td>
</tr>
<tr>
<td>Use Variance [NJSA 40:55D-70(d)]</td>
<td>$340.00</td>
<td>$2,500.00</td>
<td>$10.00</td>
</tr>
</tbody>
</table>

Article XXVI, Section 180-105, Paragraph C states, “*Costs incurred by the Township in obtaining engineering, planning and other review of applications shall be reimbursed by the applicant whether the application is approved or rejected. If approved, the applicant shall reimburse the Township for such costs prior to the time a permit for such use is authorized.*”

5. **ESCROW AGREEMENT:**

This is required for the escrow account. It shall be filled out completely by the applicant or the applicant’s attorney. Only the original form is required; please do not submit multiple copies.

6. **W-9 FORM:**

Not required for a bulk variance. Only one copy is required to be submitted.

*Note: The W-9 is not part of the public file.*
7. **OWNER’S CONSENT (if applicable):**

If the applicant is not the owner, then a notarized signature of the owner shall be located on Page 4 of the Land Development Application.

**Once the first seven applicable items are submitted, the application will be given a hearing date and notification of the application shall be served.**

8. **AFFIDAVIT OF PUBLICATION:**

Once a hearing date is scheduled, a Legal Notice must be published in the Courier Post announcing the Public Hearing. **IT MUST APPEAR NO LESS THAN TEN (10) CALENDAR DAYS PRIOR TO THE HEARING.** Failure to do so may result in a delay of the applicant’s public hearing date. After publication, the Courier Post will supply an Affidavit of Publication. This proof of publication must be delivered to our office prior to the hearing.

Courier Post
Attn: Legal Advertising
301 Cuthbert Road
Cherry Hill, NJ 08034
Phone: 1-888-516-9220
cplegals@gannett.com

In subject line please indicate the newspaper, COURIER POST and publication date(s) of the ad.

**Below is a sample notice, which will be needed for the next two procedures**

**(NEWSPAPER PUBLICATION AND NOTICE TO PROPERTY OWNERS)**

**NOTICE**

The Zoning Board of Adjustment of the Township of Moorestown will hold a public hearing on Tuesday, **(date & time)**, in the Council Chambers at Town Hall, 111 West Second Street, Moorestown NJ 08057, to consider the application of **(name)**, for a variance to Article, **Section**, Paragraph **, of the Moorestown Township Zoning Ordinance to permit (Nature of the matter for which variance relief was requested) on Block **, Lot **, at **(address)**. The applicant will be requesting any and all other variances, waivers and/or ordinance interpretations that may be necessary. At the public hearing, the aforesaid plan and any other matters related to the aforesaid application will be considered and heard. Said application is on file and available for public inspection in the Department of Community Development, Township of Moorestown, 111 West Second Street, Moorestown NJ 08057, between the hours of 8:30 a.m. and 4:30 p.m., Monday through Friday.

**Please be sure to fill in the blanks with the proper information***

Application Procedures Page 3 of 5

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09-20-2017
9.  PROOF OF SERVICE (C.M. receipts and/or original signatures):

All owners of property within 200’ must be notified of the public hearing at least ten (10) calendar days prior to the hearing. A public hearing date must be scheduled before the notices are sent. Once you receive the list of property owners within 200’ and are advised of a public hearing date, you can begin notice. Notice shall be done by certified mail, personal service, or both. Proof of notification to the property owners must be provided to this office either by certified mail receipts or original signatures, with dates, of the property owners. These notices must be completed at least ten (10) calendar days prior to the public hearing to meet the legal requirements. Failure to do so may result in a delay of the applicant’s public hearing date.

--CERTIFIED MAIL
If notice is done by certified mail, please provide the original, white certified mail receipts with the date stamped from the post office. Only the original certified mail receipts with the post office stamp are required. If you wish to send it by “Return Receipt Requested” you may do so, but it is not a requirement.

--PERSONAL SERVICE
Personal service is done by handing the neighbor the notice and having the neighbor sign and date that they received it. The signature and date can be placed on the 200’ list that we provide for you. If not, please be sure that the property owner prints his/her name next to the signature. PLEASE NOTE: The signature must be from the property owner; if the property owner is not living at the address, or frequently away from home, you may want to send the letter certified mail to assure that the notice is served ten (10) calendar days prior to the hearing.

Once the notices are completed, please provide our office with the original dated signatures and/or the original certified mail receipts for every owner listed on the 200’ list.

10.  COPY OF THE LETTER SENT TO THE NEIGHBORS
One copy of the sent notice shall be provided to our office prior to the hearing.

11.  AFFIDAVIT OF SERVICE
Attached is an Affidavit of Service. After completion of the notices, this is to be filled out, signed by the person(s) who served the notices, and notarized. Please be sure to include the date(s) that notices were served. If a notary is needed, we can provide one for you here at the Municipal Building. The Affidavit of Service shall be brought back to our office prior to the hearing.
FOLLOWING THE HEARING

NOTICE OF DECISION (AFFIDAVIT OF PUBLICATION):

A resolution stating the decision will be adopted at the following month’s meeting. Once the resolution is adopted, we will send a copy of the resolution to the applicant. The applicant is then required to notice the newspaper as to the Board’s decision. A sample of the Notice of Decision is listed below. The notice of decision must be published in the Courier Post. An appeal of the decision shall expire forty-five (45) days following the date of the publication of decision. Therefore, if the decision is not published, the time for appeals can go indefinitely. The Courier Post will then send an Affidavit of Publication to you. Please provide this to our office to complete the variance file.

Below is a sample notice, which will be needed for the publication of resolution

<table>
<thead>
<tr>
<th>NOTICE OF DECISION</th>
</tr>
</thead>
<tbody>
<tr>
<td>PUBLIC NOTICE is hereby given to all persons that on the _____ day of ____<strong><strong>, 20</strong></strong>, the Moorestown Township Zoning Board of Adjustment, in the Courier Post, (approved/denied) a (type of application) for (Nature of the matter for which variance relief was requested). The property is located (address) ________, Block ___<em><strong><strong>, Lot ____<strong><strong>. This file is known in the records of the Zoning Board of Adjustment as Docket #</strong></strong></strong></strong></em>. This application is on file and available for public inspection during normal business hours in the Municipal Building, The Township of Moorestown, 111 West Second Street, Moorestown, New Jersey 08057.</td>
</tr>
</tbody>
</table>

Please be sure to fill in the blanks with the proper information***

MISCELLANEOUS INFORMATION:

- All of the Zoning Board’s meetings are open to the public so please feel free to stop by a meeting to observe how the hearing are conducted.

- Our ordinance, agendas and minutes can be accessed online at www.moorestown.nj.us. Please use this only as a basic reference. If you would like to confirm if, or have any questions regarding same, please contact the Zoning Board Secretary.

- You may request an appointment with the Zoning Board Secretary to review procedures or to answer questions pertaining to a zoning variance application.

- Do not hesitate to contact our office with any questions or concerns that you may have.
APPLICATION FOR LAND DEVELOPMENT

SITE ADDRESS: ______________________________________

BLOCK/LOT: __________________ ZONE(S): __________________

PLEASE CHECK ALL THAT ARE REQUESTED:

☐ Minor Site Plan*
☐ Preliminary Site Plan*
☐ Final Site Plan*
☐ Minor Subdivision*
☐ Preliminary Major Subdivision*
☐ Final Major Subdivision*
☐ Conditional Use*
☐ Other: __________________

☐ (A) Appeal of Administrative Officer
☐ (B) Interpretation
☐ (C) Bulk Variance
☐ (D) Use Variance
☐ Design Exception
☐ Submission Waiver
☐ Extension of Approval
☐ Amendment/Revision to Approval:

*Required Check Lists for submission are not included with this form.

1. Applicant’s Name: ________________________________________
   Address: __________________________________________________
   Phone: __________ Fax: __________ E-Mail: __________

   Status of Applicant:  ☐ Individual  ☐ Partnership*  ☐ Corporation*

*Must be represented by an Attorney.
Names and Addresses of all stockholders or individual partners owning at least 10% of stock or interest per N.J.S.A. 40:55D-48.1 through 48.4. (Attach a separate sheet if necessary.)

If owner is different than the applicant, a notarized signature of the owner shall be provided on page 6.

2. Owner’s Name: ________________________________________
   Address: __________________________________________________
   Phone: __________ Fax: __________ E-Mail: __________
   Contact Information (if owner is not an individual):
   Contact/Title: ____________________________________________
   Phone: __________ Fax: __________ E-Mail: __________
3. Attorney's Name: ____________________________
   Company Name: ________________________________
   Address: ______________________________________
   Phone: __________________ Fax: ____________ E-Mail: __________________________

4. Provide the name and address of person(s) preparing plans, reports and/or providing testimony at the
   hearing who should be included to receive copies of reports and/or correspondence generated by the
   Township (attach a separate sheet if necessary)
   Name: ______________________________________
   Profession: ______________________ NJ License(s): ______________________
   Company Name: ____________________________
   Address: ________________________________
   Phone: __________________ Fax: ____________ E-Mail: __________________________

5. Site Information:
   Block/Lot Site Address Size of Property sq.ft./acres
   __________________________
   __________________________
   __________________________

   Is there any prior/pending Zoning Board of Adjustment or Planning Board applications involving this
   property? □ YES □ NO
   Docket No.: __________________________ Status: __________________________

6. Application Description:
   Please provide a description of the application, and if applicable, name of project, including any proposed development names:
   __________________________________________
   __________________________________________
   __________________________________________
   __________________________________________
   __________________________________________
   __________________________________________

7. **NON-RESIDENTIAL ONLY**

Existing Conditions *(fill in all that apply):*

Main Building/Dwelling: ____________________ total square feet

Accessory Building(s): ____________________ total square feet

Patio, Deck, Pool and Other Impervious: ____________________ total square feet

---

8. **NON-RESIDENTIAL ONLY**

Dimensions of Proposed *(fill in all that apply):*

Main Building/Dwelling: _____ X _____ for a total of ______________ square feet

Addition to Main: _____ X _____ for a total of ______________ square feet

Accessory Building(s): _____ X _____ for a total of ______________ square feet

Patio, Deck, Pool and Other Impervious: _____ X _____ for a total of ______________ square feet

Fence Information:
Type: ____________________ Height: __________

Sign Information:
Height: __________ Width: _______ Sign Area: ____________square feet

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9. Variance, Design Exception, Submission Waiver

**EXAMPLE:**

Article _____ IX _____, Section _____ 180-25 _____, Paragraph _____ D _____

(a) Article, Section and Paragraph of Zoning Chapter 180 from which a **variance** is requested. *Cite each necessary.*

Article _______ , Section _______ , Paragraph _______

Article _______ , Section _______ , Paragraph _______

Article _______ , Section _______ , Paragraph _______

(b) Article, Section and Paragraph of other chapters of the code from which a **design exception** is requested. *Cite each necessary.*

Article _______ , Section _______ , Paragraph _______

Article _______ , Section _______ , Paragraph _______

Article _______ , Section _______ , Paragraph _______

(c) Checklist item(s) from which a **submission waiver** is requested. *Cite each separately.*

(d) Other.
10. ADMINISTRATIVE SUMMARY OF VARIANCES, WAIVERS, AND DESIGN EXCEPTIONS

As part of the Application for Land Development, you are required to complete the information below for each variance, waiver, and design exception. Use separate sheets if necessary.

1. The variance, waiver or design exception being applied for:

________________________________________________________________________

________________________________________________________________________

________________________________________________________________________

________________________________________________________________________

________________________________________________________________________

2. The specific amount that you are requesting and the current requirements of the Township Code: (For example: if the proposed side yard setback is 10 feet and the Code requires a minimum of 15 feet, then you are requesting a variance for a side yard setback of 10 feet instead of the required 15 feet.)

________________________________________________________________________

________________________________________________________________________

________________________________________________________________________

________________________________________________________________________

________________________________________________________________________

3. The reason(s) why you are applying for a variance, waiver or design exception as part of your application:

________________________________________________________________________

________________________________________________________________________

________________________________________________________________________

________________________________________________________________________

________________________________________________________________________

4. Additional sheets attached for Administrative Summary of Variances, Waivers, and Design Exceptions. □ YES □ NO
Lot Size (1 acre = 43,560 square feet): ______________ sq. ft.

<table>
<thead>
<tr>
<th>ITEM DESCRIPTION</th>
<th>EXISTING AREA (SQUARE FEET)</th>
<th>EXISTING AREA + PROPOSED (SQUARE FEET)</th>
<th>REMARKS (DIMENSIONS, COMMENTS)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. BUILDING FOOTPRINT (house &amp; attached garage)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. DETACHED GARAGE</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. OTHER ROOFED STRUCTURES</td>
<td></td>
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<tr>
<td>(i.e. sheds, gazebos, covered porches/decks, etc.)</td>
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<tr>
<td>4. OTHER ACCESSORY BUILDINGS (please specify)</td>
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<tr>
<td>5. OTHER ACCESSORY BUILDINGS (please specify)</td>
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<tr>
<td>6. DRIVEWAY (including stone)</td>
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<tr>
<td>7. SIDEWALK</td>
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<tr>
<td>8. PATIO</td>
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<td></td>
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<tr>
<td>9. DECKING (not roofed)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>10. POOL (including surrounding concrete deck)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>11. OTHER (please specify)</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>BUILDING COVERAGE (ADD ITEMS 1 THROUGH 5)</th>
<th>S.F.</th>
<th>S.F.</th>
<th>%*</th>
<th>%*</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>LOT COVERAGE (ADD ITEMS 1 THROUGH 11)</th>
<th>S.F.</th>
<th>S.F.</th>
<th>%*</th>
<th>%*</th>
</tr>
</thead>
</table>

* DIVIDE THE TOTAL SQUARE FOOT AREA BY THE LOT SIZE TO DETERMINE THE % OF COVERAGE

TOTAL % BUILDING COVERAGE PERMITTED: _______________________

TOTAL % LOT COVERAGE PERMITTED: _______________________
12. List any materials accompanying this application *(Attach a separate sheet if necessary):*


13. I hereby certify that all of the above statements and the statements contained in any papers or plans submitted herewith are true to the best of my knowledge and belief. I also understand that an amount equal to the actual expenditure by the Township for legal, engineering or other outside work will be billed to me. (See Escrow Agreement).

Applicant’s Name *(please print)*

Applicant’s Signature ___________________________ Date ____________

14. I hereby consent to the filing of this application, plans and documents as well as other materials submitted herewith.

I further consent to the inspection of this property in connection with this application by relevant municipal officials.

Owner’s Name *(please print)*

Owner’s Signature* ___________________________ Date ____________

*Owner’s signature to be notarized if the Owner is someone other than the Applicant.
AFFIDAVIT OF SERVICE

STATE OF NEW JERSEY : Ss
COUNTY OF BURLINGTON:

I, ____________________________________________, of full age, being
duly sworn according to law, depose and say, that I reside at

________________________________________________________

in the Township of ________________________________________,
County of _______________________________________________
and State of New Jersey and that I did on _________________, 20____,
at least ten (10) days prior to hearing date, give written notice of the hearing
of this application to all property owners within 200 feet of the property,
which is located at ________________________________________,
Moorestown New Jersey, and/or those public agencies required by Law,
affected by docket number ____________________________________.

Said notice was given either by hand delivery, or by certified mail to
the property owner. Copies of the registered receipts and/or original
signatures with dates are attached hereto.

Respectfully,

__________________________________________
(signature)

Sworn and subscribed to before me on this
______________day of ______________________, 20______

__________________________________________
A Notary Public of New Jersey

(08-08-11)
ESCROW AGREEMENT

Docket No.: ________________________
Block/Lot: ________________________
Address: ________________________

THIS AGREEMENT made this __________ day of ________________, in the year of ____________.

Name/Address
__________________________
__________________________
__________________________

Phone Number/Email Address
__________________________
__________________________

is hereinafter referred to as "Applicant", the Planning Board or Zoning Board of Adjustment of the Township of Moorestown is hereinafter referred to as "Board", and the Township of Moorestown in the County of Burlington is hereinafter referred to as "Township".

WHEREAS, Applicant is proceeding under the Land Subdivision and Development Ordinance (hereinafter "Ordinance", for approval of: ____________________________ ; and

WHEREAS, the Ordinance requires the applicant to establish an escrow whereby work required to be performed by professionals employed by the Board will be paid for by the Applicant as required under the provisions of the ordinance cited above; now, therefore,

Section 1. PURPOSE
The Applicant agrees to pay all reasonable professional fees incurred by the Board for the performance of its duties.

Section 2. ESCROW ESTABLISHED
Applicant hereby creates an escrow to be established with the Department of Finance of the Township.

Section 3. ESCROW FUNDED
Applicant, upon execution of this agreement, shall pay to the Township, to be deposited in the depository referred to in Section 2, such sums as are required by Ordinance.

Section 4. INCREASE IN ESCROW FUND
If during the existence of this escrow agreement the funds held by the escrow holder shall be insufficient to cover any voucher or bill submitted by the professional staff and reviewed and approved by the Director of the Department of Community Development or his designee (hereinafter "Director"), Applicant shall

Escrow Agreement page 1 of 2
within fourteen (14) days from the date of receipt of written notice deposit
additional sums with the escrow holder to cover the amount of the deficit referred
to above and such additional amounts reasonably anticipated by the Director to
be needed to complete the application process.

Unless otherwise shown, receipt shall be presumed to have occurred three (3)
Days after mailing. The notice required under this paragraph shall be given by
the Director or his designee.

The written notice referred to in this paragraph shall be sent to:

Name/Address

Phone Number/Email Address

Section 5. TIME OF PAYMENT
The professionals referred to in this agreement, upon the conclusion of their
services or periodically during the performance of their services shall submit
voucher conforming to the requirements established by the Township for vouchers
of the type and kind referred to under this paragraph. Said vouchers shall include
the amounts of all fees and costs incurred as a result of the services set forth
under Section 1 of this agreement.

Section 6. PAYMENTS FROM ESCROW FUNDS
The Director of his designee shall review the vouchers submitted by the
professionals to determine whether the services have been performed in the
manner and to the degree required by this agreement. Upon making a
determination that said services have been performed properly, the Director or
his designee shall process said vouchers submitted for work performed on behalf
of the Township. At the conclusion of this processing, the amounts specified in
said vouchers shall be paid by the escrow holder from the escrow established
pursuant to this agreement.

IN WITNESS WHEREOF the parties hereto have set their hands and seal the date
first written above.

Authorized Agent Name/Title (please print)

Authorized Agent Signature*
*If the applicant is a company/corporation, this agreement must be attested to by
an appropriate officer or authorized attorney of record representing the applicant.
*If the applicant is an individual, this agreement can be attested to by the
applicant or authorized attorney of record representing the applicant.
### Request for Taxpayer Identification Number and Certification

**Form W-9**

**Department of the Treasury Internal Revenue Service**

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

<table>
<thead>
<tr>
<th>Name (as shown on your income tax return)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Business name/disregarded entity name, if different from above</td>
</tr>
</tbody>
</table>

Check appropriate box for federal tax classification:
- [ ] Individual/sole proprietor
- [ ] C Corporation
- [ ] S Corporation
- [ ] Partnership
- [ ] Trust/estate

Exemptions (see instructions):
- Exempt payee code (if any)
- Exemption from FATCA reporting code (if any)

<table>
<thead>
<tr>
<th>Address (number, street, and apt. or suite no.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>City, state, and ZIP code</td>
</tr>
</tbody>
</table>

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 the “Name” line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I Instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see How to get a TIN on page 3.

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

<table>
<thead>
<tr>
<th>Social security number</th>
</tr>
</thead>
<tbody>
<tr>
<td>[ ] [ ] [ ] [ ] [ ] [ ]</td>
</tr>
</tbody>
</table>

### Part II Certification

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

### Sign Here

**Signature of U.S. person**

**Date**

### General Instructions

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

**Future developments:** The IRS has created a page on IRS.gov for information about Form W-9, at www.irs.gov/w9. Information about any future developments affecting Form W-9 (such as legislation enacted after we release it) will be posted on that page.

**Purpose of Form**

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, payments made to you in settlement of a court judgment or divorce. A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, payments made to you in settlement of a court judgment or divorce.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester), and, when applicable: to,

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee, if applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from FATCA reporting is correct.

**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 (either then 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.
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 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 willful neglect.

Civil penalty for false information with respect to withholdings. If you make a false statement with reasonable basis that results in no backup withholding, you are subject to a $50 penalty.

Criminal penalty for falsifying information. Wilfully falsifying or failing to make a return of tax 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 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 legal 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. If you are a sole proprietorship in a business to be disregarded as an entity separate from its owner, enter 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. 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 Regulation section 301.7701-2(c)(2)(iii). 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 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 the "Name" line. If the direct owner of the entity is 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, 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.

Note. Check the appropriate box for the U.S. 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 U.S. federal tax classification in the space provided. If you are an LLC that is treated as a partnership for U.S. federal tax purposes, enter "P" for partnership. If you are an LLC that has filed a Form 8332 or a Form 2553 to be taxed as a corporation, enter "C" for C corporation or "S" for S corporation, as appropriate. 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 U.S. 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 U.S. federal tax documents on the "Name" line. This name should match the name 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.

Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the "Exempt from box, any code(s) that may apply to you. See Exempt payee code and Exempt from FATCA reporting code on page 3.

Special rules for partnerships on page 1.

What is FATCA reporting? The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States accounts held by a specified United States person. Certain persons are exempt from FATCA reporting. See Exemption from FATCA reporting code on page 3 and the Instructions for the Requestor of Form W-9 for more Information.
Exempt payee codes. 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. Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.

Note. If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

The following codes identify payees that 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)(3)
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 its 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 any possession of the United States
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 as defined in section 595(a)
11—A bank as defined in section 581
12—A broker
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.

<table>
<thead>
<tr>
<th>IF the payment is for...</th>
<th>THEN the payment is exempt for...</th>
</tr>
</thead>
<tbody>
<tr>
<td>Interest and dividend payments</td>
<td>All exempt payees except for 7</td>
</tr>
<tr>
<td>Broker transactions</td>
<td>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.</td>
</tr>
<tr>
<td>Barter exchange transactions and patronage dividends</td>
<td>Exempt payees 1 through 4</td>
</tr>
<tr>
<td>Payments over $600 required to be reported and direct sales over $5,000¹</td>
<td>Generally, exempt payees 1 through 4²</td>
</tr>
<tr>
<td>Payments made in settlement of payment card or third party network transactions</td>
<td>Exempt payees 1 through 4</td>
</tr>
</tbody>
</table>

¹See Form 1099-MISC, Miscellaneous Income, and its Instructions.
²However, 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.

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—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 possession of the United States, or any of its political subdivisions or instrumentalities
D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Reg. section 1.1472-1(c)(2)(ii)
E—A corporation that is a member of the same expanded affiliated group as a corporation described in Reg. section 1.1472-1(c)(1)(i)
F—A dealer in securities, commodities, or derivatives (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 595(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

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 a TIN, 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 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.

If you 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. You may also get this in 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 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 or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and write “Applied For” in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to 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-6. You may be required to sign by the withholding agent even if Items 1, 4, or 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on the “Name” line 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 previously been notified that you have previously been an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

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

<table>
<thead>
<tr>
<th>For this type of account:</th>
<th>Give name and SSN of:</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Individual</td>
<td>The individual</td>
</tr>
<tr>
<td>2. Two or more individuals (joint account)</td>
<td>The actual owner of the account or, if combined funds, the first individual on the account ¹</td>
</tr>
<tr>
<td>3. Custodian account of a minor (Uniform Gift to Minors Act)</td>
<td>The minor ¹</td>
</tr>
<tr>
<td>4. a. The usual revocable savings trust (grantor is also trustee)</td>
<td>The grantor-trustee ¹</td>
</tr>
<tr>
<td>b. So-called trust account that is not a legal or valid trust under state law</td>
<td>The actual owner ¹</td>
</tr>
<tr>
<td>5. Sole proprietorship or disregarded entity owned by an individual</td>
<td>The owner ⁴</td>
</tr>
<tr>
<td>6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulation section 1.671-4(b)(2)(vii)(A))</td>
<td>The grantor ¹</td>
</tr>
</tbody>
</table>

For this type of account:

<table>
<thead>
<tr>
<th>Give name and EIN of:</th>
</tr>
</thead>
<tbody>
<tr>
<td>7. Disregarded entity not owned by an individual</td>
</tr>
<tr>
<td>8. A valid trust, estate, or pension trust</td>
</tr>
<tr>
<td>9. Corporation or LLC electing corporate status on Form 8832 or Form 2553</td>
</tr>
<tr>
<td>10. Association, club, religious, charitable, educational, or other tax-exempt organization</td>
</tr>
<tr>
<td>11. Partnership or multi-member LLC</td>
</tr>
<tr>
<td>12. A broker or registered nominee</td>
</tr>
<tr>
<td>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</td>
</tr>
<tr>
<td>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)(vii)(B))</td>
</tr>
<tr>
<td>The trust</td>
</tr>
</tbody>
</table>

¹ 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.

² Circle the minor’s name and furnish the minor’s SSN.

³ 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.

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN(s) of the personal representative or trustee unless the legal entity itself is designated in the account title.) Also see Special rules for partnerships on page 1.

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 4555, 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 1-877-777-4777 or 117/120 1-800-829-0499.

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 email. 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. 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 or contact them at www.ftc.gov/idtheft or 1-877-IDTHEFT (1-877-438-4388).

Visit IRS.gov to learn more about identity theft and how to reduce your risk.

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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 pay; 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 3408, 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.