

Borough of Matawan
Unified Planning/Zoning Board of Adjustments
201 Broad Street
Matawan, New Jersey 07747

(732) 566-3898 Ext 602

Fax (732) 290-7585



Variance Application Package

Revised: November 2020

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NOTICE TO APPLICANT

This “Variance Application Package” is intended for use by individuals or businesses whose Zoning Application made to the Borough of Matawan Zoning Department has been denied and is seeking relief. It provides step-by-step instructions and an optional checklist to guide the applicant through the Unified Planning/Zoning Board of Adjustments (the Board) variance process. Unless otherwise indicated, all forms, required documents and fees are to be submitted to the Borough Clerk of the Borough of Matawan.

Owing to the time and expense considered necessary to fulfill the various legal aspects of the variance process it may be to the applicant’s best interest to seek legal counsel and/or professional services. Regardless, the applicant should remain aware that the use of any material included in this package does not constitute or render in any way legal advice or counsel. Additionally, the use of the checklist does not in any way imply or confer compliance with any filing requirements as determined per the appropriate Borough of Matawan municipal ordinances and New Jersey state laws. Specifically, the applicant is referred to the State of New Jersey, Municipal Land Use Law, NJSA 40:55D-1, et seq., for detailed application requirements.

INSTRUCTIONS TO APPLICANT

1. Included in this package is Form A, the “Application for Variance” (Application), along with other required supporting forms. Carefully read and complete all forms answering all questions as accurately as possible. All forms should be typewritten or handwritten in legible print, properly signed and notarized where required. Forms found incomplete due to missing, illegible or inaccurate information are subject to rejection. This may result in delayed processing or in the resubmission of the Application along with the application fees.

Complete and collate the following forms and documents:

- (a) Four (4) copies of the Form A “Application for Variance.”
- (b) Four (4) copies of completed and notarized Form B “Affidavit of Applicant,” “Affidavit of Ownership” if you are the property owner or the “Owner’s Consent” if you are not the property owner.
- (c) Four (4) copies of each of the following: Zoning Application, proposed Building/Site Plan, and Form L, “Denial of Zoning Application.”

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- (d) Four (4) copies of a certified survey of property or a plot plan as stated or referenced in the Zoning Application no older than five (5) years since certification date. If a building currently exists, the survey shall be a certified "location survey" and indicate such building on the survey with all front, side and rear yard dimensions, together with "prevailing set-back" dimensions. A plot plan must be prepared by a licensed surveyor or architect.
 - (e) Proof that all property taxes and water/sewer bills are paid in full to date. Letters from the Tax Assessor office and the Water/Sewer office stating this fact are acceptable.
 - (f) A completed Internal Revenue Service's Form W-9 "Request for Taxpayer Identification Number and Certification" included in this package.
 - (g) A two-hundred-fifty dollar (\$250.00) initial escrow fee in cash or in check made payable to "Borough of Matawan." The application fee is not refundable for any reason.
 - (h) One electronic copy of Items a, b, c and d.
2. Present to the Borough Clerk in a single submission four (4) collated copies of the forms and documents plus the application fee as described above. Please note that the Borough Clerk must receive full payment of the application fee. Otherwise, the Borough Clerk's office must deem the Application **incomplete** and return it to the applicant.
 3. Immediately after submitting your Application with the Borough Clerk, find and complete Form C, "Request For Property Owner List Within 200 Feet." Submit Form C to the Borough Clerk along with the processing fee in cash or in check made payable to "Borough of Matawan."
 4. The Borough Engineer's office will notify you, the applicant, with a "Letter of Completeness." This letter will inform of any modifications to the plans or if any additional information is required. It will establish all escrow accounts and applicable fees as set by the Matawan Borough Development Regulations, 34-9, "Application Fees" and 34-9, "Escrow Deposits." See Matawan Borough Code Book at www.matawanborough.com for details. **The application will not be processed any further until all fees and escrow monies are paid in full.**
 5. The Borough Engineer will be transmitted the requested information, if any, and informed monies have been received. The Engineer will then provide written confirmation to proceed to place the application, with the Board Chairman's approval, on the Board's next available agenda.
 6. The Borough Clerk's office will notify you by a "Letter to Applicant" of the scheduled hearing date with a "checklist" of required paperwork and the due dates of same.

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7. On receipt of the scheduled hearing date (listed on the Letter to Applicant) and the Property Owner List Within 200 Feet list, the listed property owners or agents must be notified of the hearing date without exception. Be aware that you must present or deliver the notice at least ten (10) days before the date of the hearing either by personal service or certified mail.
 - (a) It is recommended that service of the hearing notice be made by certified mail with a return receipt. You must obtain and present both a certified mail receipt (white copy) and a return mail receipt (green copy) as proof of service.
 - (b) If you plan to serve notice by personal service, complete each form in duplicate and serve each listed owner personally with the original. Obtain a dated signed receipt by property owner as proof of service or have the property owner endorse the duplicate with their signature and date at the time of serving.
 - (c) Listed nonresidents of the municipality owning property within two-hundred (200) feet of the affected property must be served notice by certified mail with a return receipt. You must obtain and present both a certified mail and a return mail receipt as proof of service.
 - (d) If the property that is the subject of the Application is within two-hundred (200) feet of any adjoining municipality. State law requires that the Municipal Clerk of that adjoining municipality and the County Planning Board be sent a copy of the notice by certified mail with a return receipt. Additionally, you must service notice to property owners within two-hundred (200) feet of the affected property living in any adjoining municipality. See (f) below for more details and more notice requirements.
 - (e) If applicable you may also be required to serve notice to the Borough Clerk, County Planning Board, the Director of the Division of State and Regional Planning and the New Jersey Department of Transportation among others. See (f) below for more details and more notice requirements.
 - (f) Regardless of how property owners and others are served, you must ensure to comply with all applicable provisions set forth in the State of New Jersey, Municipal Land Use Law, NJSA 40:55D-12. "Notice of application, requirements," not covered in full in this document.

8. Additionally, you must serve public notice of the scheduled hearing date. Complete and publish Form D, "Notice of Hearing," in a Monmouth County newspaper. You must arrange to publish Form D in the newspaper no less than ten (10) days before the scheduled hearing date. It is recommended that you publish Form D in either the *Asbury Park Press* or *The Independent* newspaper. Obtain from your publisher an affidavit of publication of the "Notice of Hearing."

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9. On the date indicated in the Letter to Applicant submit eighteen (18) collated copies of Application of Variance, Zoning Application, proposed Building/Site plan, Denial of Zoning Application and certified survey or plot plan. Also, submit completed and notarized the “Affidavit of Applicant,” “Affidavit of Ownership” if you are the property owner or the “Owner’s Consent” if you are not the property owner. These affidavits can be found in this package.
 - (a) If you plan to use exhibits they should be included and properly annexed to your Application. Contact the Borough Clerk’s office for more information.
 - (b) As identified, these selected documents and forms collated together form the Board’s packets of information to be used in your hearing. Therefore, it is to your advantage to ensure that these packets are accurate, complete and timely submitted since the packets will be distributed to all Board members prior to your hearing date.
10. Submit, no later than the morning of the hearing date, Form E, the “Affidavit of Service,” along with the “Notice of Hearing” affidavit of publication. Also, submit the certified mail and return mail receipts for all property owners in the order listed attached to an 8 ½ “by 11” sheet of paper. This sheet should be attached to the back of the property owners list within two-hundred (200) feet and marked “Exhibit B.” If you served any property owner by personal service attach proof of service to this sheet as well.
11. On the day (evening) of the hearing arrive early and make known your presence to the Board Attorney to confirm that your application is in order. Applicants can appear in person, or by counsel, except all business entities such as corporations, companies and limited liability companies making an application must be represented by counsel.
12. Should the Board approve the Application, it will publicly memorialize (adopt) the resolution granting the variance at its next regularly scheduled meeting.
13. After the resolution is memorialized an original copy will be forwarded to your attention with instruction to complete and publish the “Notice of Determination” in a Monmouth County newspaper. It is recommended that you publish the “Notice of Determination” in either the *Asbury Park Press* or *The Independent* newspaper. Obtain from your publisher an affidavit of publication of the “Notice of Determination” and forward original, retaining copy for your records, to the Borough Clerk’s office.
14. Take note that there is an appeal period which generally begins on the date that the “Notice of Determination” is published and ends forty-five (45) days thereafter. Applicants, who proceed to process or to act on the resolution during the appeal period, do so at their own risk.
15. You must reconcile any escrow and outstanding fees, if any.

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FORM A

**BOROUGH OF MATAWAN
UNIFIED PLANNING/ZONING BOARD OF ADJUSTMENTS
APPLICATION FOR VARIANCE**

Application No. _____ Filed _____ 20__
Disposition _____ Hearing _____ 20__

To the Board:

An application is hereby made for a variance form or an exception according to the terms of Section _____ of the Zoning Ordinance so as to permit _____

This application is based on the (decision rendered) (other) (order issued) by the Building Official dated _____ 20__ and reading as follows: _____

Section of Revised Statutes Upon Which Appeal is Based _____

Description of Proposed Structure or Use

Premises Affected Known as Block No. _____ Lot No. _____ on the Tax Map of the Borough of Matawan Located at _____

Applicant _____ Address _____

Owner _____ Address _____

Leasee _____ Address _____

Zone _____

Last Previous Occupancy _____

Size of Lot _____ Square Feet _____

Front _____ feet Depth _____ feet Width _____ feet

Size of Building: (at street level) _____ feet front _____ feet deep

Percentage of lot occupied by buildings _____ %

Height of Building _____ stories _____ feet

Set back from rear property line _____ feet

Set back from front property line _____ feet

Set back from side property line _____ feet

Has there been any previous appeal involving these premises? _____

If so, state character of appeal and date of disposition _____

The reasons for the present application or appeal are as follows _____

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FORM B
BOROUGH OF MATAWAN
UNIFIED PLANNING/ZONING BOARD OF ADJUSTMENTS

Attached Hereto And Made a Part of this Application I Submit the Following:
(Note: All listed documents below must be submitted with application.)

- Copy of Building Application and/or a true copy of the Official Order issued by the Building Official, together with plans of proposed building and Form L - Denial of Zoning Officer.
- Four (4) copies of a certified survey of the property; if a present building exists, the survey shall be a certified "location survey" and clearly indicate such building thereon with all front, side and rear yard dimensions, together with "prevailing set-back" dimensions.

Affidavit of Applicant

STATE OF NEW JERSEY)ss,
COUNTY OF _____)

I, _____ of full age, being duly sworn according to law, on oath deposes and says that all of the above statements and the statements contained in the papers submitted herewith are true.

Sworn and Subscribed to
before me this _____ day
of _____ 20__

Applicant to sign here

Notary Public of the State of New Jersey

Affidavit of Ownership (If Applicant is Owner)

STATE OF NEW JERSEY)ss,
COUNTY OF _____)

I, _____ of full age, being duly sworn according to law on oath deposes and says, that deponent resides at _____ in _____ (City) (Town) (Borough) of _____ in the County of _____ and State of _____ and that _____ is the owner in fee of all that certain lot, piece or parcel of land situated, lying and being in the Borough of Matawan aforesaid and known and designated as Block(s) _____, Lot(s) _____.

Sworn and Subscribed to
before me this _____ day
of _____ 20__

Applicant to sign here

Notary Public of the State of New Jersey

Owner's Consent (If Applicant is Not the Owner)

(If Contract Purchaser is making this application, the following authorization must be executed)

To the Board of Adjustment:

_____ is hereby authorized to make the within application.

Dated: _____

Owner to sign here

(Note: Contract Purchaser must produce a signed copy of the contract for the Board at the hearing).

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FORM C

**BOROUGH OF MATAWAN
UNIFIED PLANNING/ZONING BOARD OF ADJUSTMENTS
REQUEST FOR PROPERTY OWNER LIST WITHIN 200 FEET**

Name: _____

Address: _____

Telephone: _____

Email: _____

Property Address: _____

Block: _____

Lot: _____

Fee: **Ten dollars (\$10) in cash or in check payable to Borough of Matawan.**

Check number: _____

Cash: _____

Date Received: _____

30-3.7 List of Property Owners Furnished.

Pursuant to the provisions of N.J.S.A. 40:55D-12c and N.J.S.A. 40:55D-3, the Administrative Officer of the Borough, the Tax Collector, or Tax Assessor shall within seven (7) days after receipt of a request therefor and upon receipt of payment of a fee of ten (\$10.00) dollars make and certify a list from the current tax duplicate of names and addresses of owners to whom the applicant is required to give notice pursuant to subsection 30-3.6b. of this chapter. (1971 Code § 20-3.7)

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FORM D

BOROUGH OF MATAWAN
UNIFIED PLANNING/ZONING BOARD OF ADJUSTMENTS

NOTICE OF HEARING

IN THE MATTER OF THE APPLICATION OF _____ FOR PREMISES KNOWN AS
BLOCK _____, LOT(S) _____, ON THE OFFICIAL TAX MAP OF THE BOROUGH OF MATAWAN.

TO WHOM IT MAY CONCERN:

PLEASE TAKE NOTICE that the Unified Planning/Zoning Board of Adjustments of the Borough of Matawan will hold a public hearing on _____, at 7:00 p.m., at the Matawan Municipal Community Center Meeting Room, 201 Broad Street, Matawan, NJ, to consider the application of _____, for premises designated as Block _____, Lot(s) _____, on the official tax map of the Borough of Matawan, which said premises are located at/more commonly known as _____, Matawan, NJ. Said premises are located in the _____ zone.

TAKE FURTHER NOTICE that the Applicant seeks the following approvals/relief:

The Applicant further seeks any and all other variances, waivers, approvals and/or relief as may be required for the matter here at issue.

THIS NOTICE is sent to owners of property who may be affected by this application, and is also published, as required by law. Any interested persons may have an opportunity to be heard at the hearing on this matter. You may appear either in person, or by your attorney, and ask questions, present objections, and/or make comments with regard to this application. The application and related documents are on file and available for inspection at the office of the Unified Planning/Zoning Board of Adjustments/Borough Clerk, 201 Broad Street, Matawan, NJ, during normal business hours.

DATED:

Applicant

Note: Notice to Newspaper - The above must be published in a Monmouth County newspaper at least 10 days prior to the Unified Planning/Zoning Board of Adjustments hearing.

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FORM D

BOROUGH OF MATAWAN
UNIFIED PLANNING/ZONING BOARD OF ADJUSTMENTS

NOTICE OF VIRTUAL HEARING

IN THE MATTER OF THE APPLICATION OF _____ FOR PREMISES KNOWN AS BLOCK _____, LOT(S) _____, ON THE OFFICIAL TAX MAP OF THE BOROUGH OF MATAWAN.

TO WHOM IT MAY CONCERN:

PLEASE TAKE NOTICE that the Unified Planning/Zoning Board of Adjustments of the Borough of Matawan ("Board") will hold a public hearing on _____, at 7:00 p.m. to consider the application of _____, for premises designated as Block _____, Lot(s) _____, on the official tax map of the Borough of Matawan, which said premises are located at/more commonly known as _____, Matawan, NJ. Said premises are located in the _____ zone. The meeting will be held remotely via GoToMeeting. Instructions on how to access the meeting via GoToMeeting are listed below.

TAKE FURTHER NOTICE that the Applicant seeks the following approvals/relief:

The Applicant further seeks any and all other variances, waivers, approvals and/or relief as may be required for the matter here at issue.

THIS NOTICE is sent to owners of property who are within 200 feet of the above referenced property and may be affected by this application, and is also published, as required by law. Any interested persons may have an opportunity to be heard at the hearing on this matter.

PUBLIC ACCESS TO GOTOMEETING

Pursuant to the notice requirements of the Open Public Meeting Act (P.L. 1975, c. 231), this shall serve as public notice that the Borough of Matawan Unified Planning Zoning Board ("Board") meeting scheduled for _____, _____, 2020 at 7:00 PM has been changed to a public meeting via teleconference, _____, _____, 2020 at 7:00 PM (EDT).

TO BE PROVIDED BY THE MUNICIPAL CLERK UPON DETERMINATION OF PUBLIC HEARING DATE

PUBLIC PARTICIPATION IN GOTOMEETING

The opportunity for public comment will be announced during the teleconference. All public comment shall be held until such time as individually recognized. We ask that if you have questions of the applicant prepared in advance that you e-mail them prior to the meeting to Karen Wynne, Municipal Clerk, at karen.wynne@matawanborough.com. Your question will be acknowledged and read into the record and answered. If you have information or exhibits you wish to be considered and entered into the record, you will have to email them to Karen Wynne at karen.wynne@matawanborough.com no less than 48 hours in advance of the meeting so that they may be marked into evidence. For those who are in opposition of the proposal, you have the right to obtain an attorney to represent you, although that is not a requirement.

PUBLIC ACCESS TO APPLICATION FILES

Access to the application file(s) can be found on the Borough of Matawan's website at www.matawanborough.com. If you are unable to access the information for the application via computer or need assistance in logging on or using this technology you can contact Karen Wynne, Municipal Clerk, at (732) 566-3898 ext. 602 or karen.wynne@matawanborough.com.

DATED: _____

Applicant

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FORM E

**BOROUGH OF MATAWAN
UNIFIED PLANNING/ZONING BOARD OF ADJUSTMENTS
AFFIDAVIT OF SERVICE**

STATE OF NEW JERSEY)ss,
COUNTY OF MONMOUTH)

_____ of full age, being duly sworn according to law, on his oath deposes and says that he resides at _____, in _____ (City) (Town) (Borough) of New Jersey and that he did on _____, 20____, at least ten (10) days prior to the hearing date, give notice to all property owners within 200 feet of the property affected by application number _____ pertaining to property located at _____ Matawan, NJ.

Said notice was given either by handing a copy of the notice to the property owner, or by sending said notice by certified mail. Copies of the certified receipts are attached hereto.

Notices were also served upon: (Circle if applicable)

1. The Clerk of the Borough of Matawan
2. Monmouth County Planning Board
3. The Director of the Division of State and Regional Planning
4. The NJ Department of Transportation
5. The Clerk of _____ .

A copy of said notice is attached hereto and marked "Exhibit A."

Notice was also published in the official newspaper of the municipality as required by law.

Attached to this affidavit and marked "Exhibit B" is a copy of the certified list prepared by the Tax Assessor of the Municipality of owners of property within 200 feet of the affected property who were served, showing the block and lot numbers of each property as same appear on the municipal tax map.

(Signature of Applicant or Deponent)

Sworn and Subscribed to
before me this _____ day
of _____ 20__

A Notary Public of the State of New Jersey

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FORM F

BOROUGH OF MATAWAN
UNIFIED PLANNING/ZONING BOARD OF ADJUSTMENTS
NOTICE OF DETERMINATION

Pursuant to NJSA 40:55D-10

PLEASE TAKE NOTICE that the UNIFIED PLANNING/ ZONING BOARD OF ADJUSTMENTS of the Borough of Matawan, did on _____ formally adopt a resolution memorializing the action of the Board taken at its public meeting held on _____, 20____, granting Approval of/for:

to the Applicant, _____, for premises located at _____, Matawan, NJ, also known as Block(s) _____, Lot(s) _____, on the official tax map of the Borough of Matawan. Said approval(s) was/were predicated upon certain plans and other exhibits and evidence received into evidence by the Board. PLEASE TAKE FURTHER NOTICE that the resolution and minutes of the meeting(s) of the said Board, as well as the plans and exhibits in evidence, are on file and available for inspection at the Office of the Planning Board/Borough Clerk, 201 Broad Street, Matawan, NJ, during normal business hours.

 X _____
Applicant

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Unified Planning/Zoning Board of Adjustments
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Appendix 1

Optional Checklist

Borough of Matawan
Unified Planning/Zoning Board of Adjustments
201 Broad Street
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OPTIONAL CHECKLIST

Check when completed:

Note date:

- | | | |
|--------------------------|---|-------|
| <input type="checkbox"/> | Original Application for Variance plus three (3) copies | _____ |
| <input type="checkbox"/> | Four (4) copies of Zoning Application | _____ |
| <input type="checkbox"/> | Four (4) copies of Proposed Building /Site Plan | _____ |
| <input type="checkbox"/> | Four (4) copies of Denial of Zoning Application | _____ |
| <input type="checkbox"/> | Four (4) copies of certified property survey or plot plan | _____ |
| <input type="checkbox"/> | Proof of up-to-date property and water/sewer tax payment | _____ |
| <input type="checkbox"/> | Completed IRS Form W-9 | _____ |
| <input type="checkbox"/> | Two-hundred-and-fifty dollar (\$250) application fee | _____ |
| <input type="checkbox"/> | Filed Application, documents and fees with Borough Clerk | _____ |
| <input type="checkbox"/> | Filed Request for Property Owner List Within 200 feet | _____ |
| <input type="checkbox"/> | Promptly submitted any required additional information | _____ |
| <input type="checkbox"/> | Received Letter of Completeness from Borough Clerk | _____ |
| <input type="checkbox"/> | Received scheduled hearing date from Borough Clerk | _____ |
| <input type="checkbox"/> | Served ten (10) day notice to listed property owners | _____ |
| <input type="checkbox"/> | Published hearing notice in Monmouth County newspaper | _____ |
| <input type="checkbox"/> | Submitted 18 copies of P&Z Board Information packets | _____ |
| <input type="checkbox"/> | Submitted Affidavit of Service to Borough Clerk | _____ |
| <input type="checkbox"/> | Submitted Notice of Hearing Affidavit to Borough Clerk | _____ |
| <input type="checkbox"/> | Attended hearing as scheduled | _____ |
| <input type="checkbox"/> | Obtained copy of Memorized Resolution of Approval | _____ |
| <input type="checkbox"/> | Published Notice of Determination in newspaper | _____ |
| <input type="checkbox"/> | Submitted Notice of Determination Affidavit to Clerk | _____ |
| <input type="checkbox"/> | Reconciled Escrow and Fees | _____ |
| <input type="checkbox"/> | Waited forty-five (45) days before starting construction | _____ |

Disclaimer

This checklist is provided as an optional aid for applicants in completing the various steps needed to navigate the Application for Variance process. Use of the checklist does not in any way imply or confer compliance with any filing requirements as determined per the appropriate Borough of Matawan municipal ordinances and New Jersey state laws. Applicants are urged to refer to the applicable Borough of Matawan ordinances and to the New Jersey Municipal Land Use Law, NJSA 40:55D-1, et seq., for detailed filing requirements.

Request for Taxpayer Identification Number and Certification

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

Print or type See Specific Instructions on page 2.	Name (as shown on your income tax return)	
	Business name/disregarded entity name, if different from above	
	Check appropriate box for federal tax classification (required): <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ <input type="checkbox"/> Other (see instructions) ▶ _____	
	<input type="checkbox"/> Exempt payee	
	Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
City, state, and ZIP code		
List account number(s) here (optional)		

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on 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.

Social security number									

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

Employer identification number									

Part II Certification

Under penalties of perjury, I certify that:

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

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

Sign Here	Signature of U.S. person ▶	Date ▶
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General Instructions

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

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

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

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

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

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

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

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