BOROUGH OF WOODBINE

LAND USE BOARD

APPLICATION PACKAGE

INSTRUCTIONS

FOR

APPLICANT

BOROUGH OF WOODBINE

INSTRUCTIONS FOR APPLICANT/APPELLANT

NOTE: Please read these instructions completely before proceeding with the application. These instructions are for the purpose of facilitating an application with the Land Use Board only; and are not intended to be a statement of the applicable legal requirements. The applicant is fully responsible for the filing and presentation of the application and the compliance with all legal requirements. In view of the numerous legal requirements pertaining to a zoning application, it is recommended that the applicant consult with an attorney, although representation by an attorney is not mandatory unless the applicant is a corporation of LLC.

1. Initial application should be made to the Construction Official of the Borough of Woodbine for a permit. If the permit is refused, a permit refusal form should be obtained stating the reasons for the refusal.

2. Contact the Secretary of the Borough of Woodbine Land Use Board and obtain from the Secretary the forms necessary for the filing of the Application, the date, time and place of the next scheduled hearing, and the amount of the required Application fee.

3. Complete the Application form(s) and answer all questions in as much detail as possible. Please note that **12 copies** of the Application together with **12 copies** of a Survey, and/or the Development Plans will be required. The plans must be current and prepared by a licensed professional. They must show at a minimum, the existing improvements, the proposed development, setbacks, lot area, etc. The Survey should be presented to the Building Inspector initially when the application for a permit is made.

4. Obtain from the Tax Assessor of the Borough of Woodbine a written, certified list of the names and addresses of owners of properties within 200 feet of the subject property.

5. File **12 copies** of the required Application(s) (Form # 1) together with required attachments with the Secretary of the Land Use Board at least 21 days prior to the date of the hearing and submit the required application fee payable to the "**Borough of Woodbine**" noting the Block and Lot number on the check or money order.

6. Complete the "**Notice of Appeal or Application for Development**" (Form # 2) if required and personally serve upon the owners of property within 200 feet and obtain a written receipt, or mail to them by certified mail, return receipt requested, at least ten (10) days before the scheduled hearing date.

7. Arrange for service of the "**Notice of Appeal or Application for Development,**" (Form # 2) upon all other parties if required by law and on the County Planning Board, and adjoining municipalities of the State of New Jersey, if applicable.

8. Arrange for publication of the "**Notice of Appeal or Application for Development**" (Form # 2) in the official newspaper of the Borough of Woodbine, Land Use Board, which is the Cape May County Herald, at least ten (10) days before the scheduled hearing date, and obtain an affidavit of publication from the newspaper.

9. Complete the Affidavit of Service and Publication Form (Form # 3). This must be signed before a Notary Public.

10. File the Affidavit of Service and Publication Form including certified receipts and return receipts from the Post Office prior to the hearing date to the Board Secretary.

11. You must appear at the hearing and present your case before the Land Use Board. You may be represented by an attorney, and may have experts or other witnesses appear on your behalf. Owners of properties within 200 feet or other interested persons may appear to testify in favor of the application or against it, and they may be cross-examined. In the event of an adverse decision of the Board, you may appeal the decision to the Superior Court, and in such case the appeal may be limited to a verbatim record made before the Land Use Board and re-application may not be permitted.

12. Following the hearing, the applicant must publish the decision of the Land Use Board within ten (10) days of its decision.

LAND USE BOARD
BOROUGH OF WOODBINE
CAPE MAY COUNTY NEW JERSEY

LAND USE BOARD
APPLICATION

Borough of Woodbine

LAND USE BOARD

Municipal Services Building
501 Washington Avenue
Woodbine, NJ 08270
(609) 861-2153 - Fax (609) 861-2529

William Pikolycky
Mayor

Monserrate Gallardo
Secretary

APPLICATION (Form #1)

1. **Applicant's Name:** _____
   Address: _____
   _____
   Phone No. (_____) _____ Email Address _____

2. **Owner's Name:** _____
   Address: _____
   _____
   Phone No. (_____) _____ Email Address _____

3. **Type of Application** (check all that apply)
   - _____ Informal Consultation
   - _____ Minor Subdivision — Number of Lots _____
   - _____ Sketch Plat — Number of Lots _____
   - _____ Major Subdivision – Preliminary — Number of Lots _____
   - _____ Major Subdivision – Final — Number of Lots _____
   - _____ Site Plan Waiver
   - _____ Minor Site Plan
   - _____ Major Site Plan – Preliminary
   - _____ Major Site Plan – Final
   - _____ Conditional Use
   - _____ Variance Request: (List all variances required)

   _____
   _____
   _____

4. **Does this constitute a:** New Application _____
   Revision _____
   Resubmission _____

5. **Name and location of Development:**
   Name: _____
   Street: _____ Block: _____
   Lot(s): _____ Tax Sheet No. _____

6. **Present Use of Site:** _____
   Proposed Use: _____

_____

FOR BOROUGH USE ONLY

____ PLANNING ____ ZONING

7. **Building Area** in square feet (ground floor) _____
   Building Area in square feet (total) _____

8. **Zoning District** _____
   Lot Area _____ Lot Frontage _____
   Lot Width _____ Lot Depth _____

9. **The property is serviced by:** on-site _____ or off-site _____ sewer.

10. **Engineer/Surveyor** _____
    Address _____
    _____
    Phone No. (___)_____Email Address_____

11. **Attorney** _____
    Address _____
    _____
    Phone No. (___)_____Email Address_____

12. **The following certification of the Borough of Woodbine's Tax Collector is required before this application is deemed complete.**

    I hereby certify that no taxes and/or assessments for local improvements are due or delinquent on the property which is the subject this application

    Signature of Tax Collector _____ Date _____

    _____
    (Print or Type Tax Collector's Name)

Signature of Applicant _____ Date _____

_____
(Print or Type Applicant's Name)

FOR BOROUGH USE ONLY

Date Application Received _____ Date Application Complete _____

Received by: _____ Application No.: _____

NOTICE OF APPLICATION

FORM # 2

BOROUGH OF WOODBINE

NOTICE OF APPEAL OR APPLICATION FOR DEVELOPMENT

PLEASE TAKE NOTICE that a hearing will be held before the Borough of Woodbine, Land Use Board, on the ____ Day of, 2026, at ____ PM to consider an Appeal or Application for Development regarding the property known as:

Street Address: _____

Block and Lot: _____

in the Borough of Woodbine, wherein the Appellant or Applicant is seeking: (Describe in Detail)

_____

_____

_____

The hearing will be held in the Meeting Room of the Municipal Building, Washington and DeHirsch in the Borough of Woodbine, Cape May County, New Jersey.

Maps and documents relating to said matter, if any, will be available for public inspection, in the Office of the Secretary of the Borough of Woodbine Land Use Board at the Municipal Building, 501 Washington Avenue, Borough of Woodbine, Cape May County, New Jersey at least ten (10) days prior to the hearing date, during normal business hours.

This Notice is given pursuant to N.J.S.A. 40:55D-11 et seq.

Any person affected by this Appeal or Application shall have the opportunity to be heard at the public hearing.

DATED: _____

_____
Applicant/Appellant

FORM # 3

BOROUGH OF WOODBINE

AFFIDAVIT OF SERVICE AND PUBLICATION

STATE OF NEW JERSEY)
ss.
COUNTY OF CAPE MAY)

I, , of full age, having been duly sworn according to law, upon my oath depose and say:

1. I am the applicant/appellant in a proceeding before the Borough of Woodbine, Land Use Board which relates to the project known as

_____

2. Attached hereto is a copy of the Notice of Appeal or Application for Development in the above captioned matter.

3. Attached hereto is a certified list of owners of properties within 200 feet which was furnished by the Tax Assessor of the Borough of Woodbine.

4. The service of a copy of the Notice of Appeal or Application for Development has been served upon the following persons on the date and in the manner designated:

PERSON SERVED	DATE OF SERVICE/MAILING	MODE OF SERVICE

5. Other service or public notice was made as follows:

_____

_____

_____

6. Attached hereto and made a part hereof are personal acknowledgments and/or return receipts evidencing service.

7. On _____, I caused a copy of the Notice of Appeal or Application for Development to be published in the official newspaper of the Borough of Woodbine, Land Use Board. Attached hereto and made a part hereof is an Affidavit or Publication by the official newspaper.

_____
Applicant/Appellant

Sworn to and subscribed
before me this day
of , 2026

_____
(Notary Public)

BOROUGH OF WOODBINE
501 WASHINGTON AVENUE
Woodbine, New Jersey 08270

Date: _____

In compliance with the provisions of the Municipal Land Use Law, P.L. 1975, Chapter 291, I hereby request a Certified List of names and addresses of property owners, within a 200' radius of:

Block: _____ Lot: _____

Location of Property: _____

_____

situated in the Borough of Woodbine, County of Cape May.

Enclosed is a fee of $10.00 for each lot requested, payable to the Borough of Woodbine.

OWNER OF RECORD

Name: _____

Address: _____

_____

Phone: _____

APPLICANT

Name: _____

Address: _____

_____

Phone: _____

Please check the appropriate application:

Site Plan Application ___

Subdivision Application ___

Variance Application ___

FEE SCHEDULE

BOROUGH OF WOODBINE
COUNTY OF CAPE MAY
STATE OF NEW JERSEY

ORDINANCE NO. 637-2025

AN ORDINANCE AMENDING ORDINANCE NO. 571-2017, AS AMENDED, CHAPTER 25, SECTION 25-2 OF THE CODE OF THE BOROUGH WOODBINE ENTITLED SCHEDULE OF APPLICATION AND ESCROW FEES

WHEREAS, on October 8, 2025, the Consolidated Land Use Board of the Borough of Woodbine (CLUB) considered the Schedule of Application and Escrow Fees required as part of a development application for the purpose of covering technical, investigative and administrative expenses involved in processing an application and revision of the Borough's taxes and records resulting from a development application; and

WHEREAS, on October 8, 2025, the CLUB heard testimony from Lewis H. Conley, Jr. P.L.S., P.P. who presented information regarding the present fees charged and opined that the fee schedule, now 8 years without change, are not covering costs and are not consistent with therate charged by other municipalities similar to Woodbine; and

WHEREAS, Mr. Conley provided a schedule to the CLUB that, in his opinion, would be representative of a fair and reasonable fee schedule; and

WHEREAS, on October 8, 2025, the Borough of Woodbine, considering the testimony of Mr. Conley adopted Resolution 6-10-2025 recommending the Borough Council consider adopting an Ordinance, amending Ordinance 571-2017, as amended, Chapter 25, Section 25-2 of the Code of the Borough of Woodbine and the Council considering the recommendation, having adopted the findings of the CLUB and testimony of Mr. Conley finds it to be in the best interest of the Borough to amend Ordinance 571-2017, as amended, Chapter 25, Section 25-2 in accordance with Resolution 6-10-2025.

NOW, THEREFORE BE IT ORDAINED that Borough Council adopts the findings and conclusion of the Combined Land Use Board set forth in Resolution 6-10-2025 as if set forth herein at length.

BE IT FURTHER ORDAINED that Ordinance No. 571-2017, as amended, Chapter 25, Section 25-2 of the Code of the Borough of Woodbine shall be deleted in its entirety and replaced as follows:

Category	Application Fee	Escrow Fee
Informal review	$300	$400
Subdivision, minor	$500	$2,100
Subdivision, major (sketch)	$400	$600
Subdivision, major preliminary	$700	$3,000+$125 per lot
Subdivision, major final	$400	$1,200+$125 per lot
Site plan, minor	$500	$2,200
Site plan, major preliminary nonresidential		
Under 5,000 square feet of building	$550	$2,400
From 5,001 to 10,000 square feet of building	$600	$3,000
From 10,001 to 50,000 square feet of building	$700	$3,500
From 50,001 to 100,000 square feet of building	$1,000	$4,100
100,001 square feet of building or greater	$1,500	$4,700
Site plan, major preliminary residential		
Up to 25 units	$550	$3,500
26 to 50 units	$600	$4,100
51 to 100 units	$700	$4,700
101 to 500 units	$1,000	$5,300
501 units or more	$1,200	$5,900
Site plan, major (final)	$500	$2,200
Variances		
Appeals and interpretations (N.J.S.A. 40:55D-70a and b)	$600	$1,800
Hardship [N.J.S.A. 40:55D-70c(i)]	$500	$1,800
Balancing [N.J.S.A. 40:55D-70c(2)]	$500	$1,800

Use, residential (N.J.S.A. 40:55D-70d)	$400 per unit	$1,800
Use, nonresidential	$1000	$1,800

If the application requires more than 1 type of variance (a, b, c, d, e) variance as listed in Section IO above, the applicant shall pay the fee required for each type of variance requested

At the discretion of the Zoning Officer and/or the Chairman of the Planning/Zoning Board, if professional opinions are required for any application, including attendance by the professionals at all meetings, the applicant shall pay all of the costs incurred through the applicant's escrow account

Category	**Application Fee**	**Escrow Fee**
Submission of amendment/s revisions to site plan or subdivision applications Board approval of plans/plats	$400	$2,100
	$400	$2,100
Request for extension of preliminary or final site plan or subdivision approvals	$100	$600
Requests to Consolidated Land Use Board for zone changes and Master Plan changes	$400	$2,000
Certified list of property owners	$10 for 40 items or less, $0.25 for each item over 40	None
Request for site plan waiver	$400	$2,200
Conditional use (N.J.S.A. 40:550-67)	$500	$2,200
Submission of revised plan and/or application documents after initial submission and prior to hearing date	$400	$1,000
Lot does not abut a street (N.J.S.A. 40:55D-34)	$300	$2,000
Lot is in a street bed (N.J.S.A. 40:55D- 36)	$300	$2,000
Stormwater review for a major development as defined at subsection 21-1.2		$2,000
Zoning permit	$50	
Zoning permit resubmission	$50	
Tax Map changes	$200 per lot for subdivisions, lot consolidations, street vacations, each easement and $200 for each condominium unit	None

Special Meetings requested by applicant	$600	$3,000
Pinelands Local Review	$150	$2,000

BE IT FURTHER ORDAINED that any portion of Ordinance 571-2017, as amended, Chapter 25, Section 25-2 of the Code of the Borough of Woodbine, not amended hereby shall remain in full force and effect.

BE IT FURTHER ORDAINED that should any Ordinance or portion thereof be inconsistent with this Ordinance, such Ordinance or portion thereof shall be void to the extent of such inconsistencies.

BE IT FURTHER ORDAINED that should any portion of this Ordinance be deemed unenforceable by any court of competent jurisdiction, the balance thereof not deemed unenforceable shall remain in full force and effect.

Introduced Date: 09/18/2025
Hearing Date: 11/06/2025
Passage Date: 11/06/2025
Effective Date: 11/06/2025

ORDINANCE No. 637-2025
ADOPTED AND APPROVED

November 06, 2025

Attestation

Laurie E. Boyd
Acting Borough Clerk

Adopted and Approved

Mayor William Pikolycky
Borough of Woodbine

Motion for:	**Adoption of Ordinance 637-2025 AN ORDINANCE AMENDING ORDINANCE NO. 571-2017, AS AMENDED, CHAPTER 25, SECTION 25-2 OF THE CODE OF THE BOROUGH WOODBINE ENTITLED SCHEDULE OF APPLICATION AND ESCROW FEES**					
Vote Taken By:	☒ Roll Call		☐ Voice		☐ Other:	
Roll Call	Motion	Second	Yes	No	Abstain	Absent
Council President Ortiz	☒	☐	☒	☐	☐	☐
Councilman Johnson	☐	☒	☒	☐	☐	☐
Councilman Bennett	☐	☐	☒	☐	☐	☐
Councilwoman Perez	☐	☐	☐	☐	☐	☒
Councilwoman Prettyman	☐	☐	☒	☐	☐	☐
Councilman Cruz	☐	☐	☒	☐	☐	☐
Mayor Pikolycky [☒ Tie Vote Not Required]			☐	☐	☐	☐
Decision:	APPROVED		5 -- 0 -- 0 -- 1			

I, Laurie E. Boyd, Acting Borough Clerk of the Borough of Woodbine, situate in the County of Cape May, State of New Jersey, do hereby certify that the foregoing is a correct and true copy of an ordinance adopted by the Mayor and Borough Council of the Borough of Woodbine, situate in the County of Cape May, State of New Jersey.

Laurie E. Boyd
Acting Borough Clerk

[Municipal Seal]

MEETING DATES

AND

SUBMISSION DEADLINES

ANNUAL MEETING NOTICE
BOROUGH OF WOODBINE
COUNTY OF CAPE MAY

LAND USE BOARD

In compliance with Chapter 231 of the Laws of the State of New Jersey 1975, the following constitutes a schedule of application filing deadlines and meetings of the Borough of Woodbine Land Use Board for the year 2026.

APPLICATION DEADLINES*	LAND USE BOARD MEETINGS
Wednesday, December 24, 2025	Wednesday, February 11, 2026
Wednesday, January 21, 2026	Wednesday, March 11, 2026
Wednesday, February 18, 2026	Wednesday, April 8, 2026
Wednesday, March 18, 2026	Wednesday, May 13, 2026
Wednesday, April 22, 2026	Wednesday, June 10, 2026
Wednesday, May 20, 2026	Wednesday, July 8, 2026
Wednesday, June 17, 2026	Wednesday, August 12, 2026
Wednesday, July 22, 2026	Wednesday, September 9, 2026
Wednesday, August 19, 2026	Wednesday, October 14, 2026
Wednesday, September 23, 2026	Wednesday, November 4, 2026
Wednesday, October 21, 2026	Wednesday, December 9, 2026
Wednesday, November 18, 2026	Wednesday, January 13, 2027
Wednesday, December 23, 2026	Wednesday, February 10, 2027

*All Applications and Plans must be received before 4:00 PM on the Wednesday, application deadline date scheduled for the month to the Land Use Board Meeting date listed above.

*All above said meetings will be held in the Main Meeting Room of the Municipal Building, 501 Washington Avenue, Woodbine, New Jersey, at 6:00 PM. Workshops will be held at 4:30 PM or at 5:00 PM.

*The within Notice has been posted; and will remain posted throughout the year on the Municipal Bulletin Board, Municipal Building, 501 Washington Avenue, Woodbine, New Jersey; and a copy of same has been filed with the Municipal Clerk.

Monserrate Gallardo, Board Secretary

Borough of Woodbine

LAND USE BOARD

Municipal Services Building
501 Washington Avenue
Woodbine, NJ 08270
(609) 861-2153 - Fax (609) 861-2529

William Pikolycky
Mayor

Monserrate Gallardo
Secretary

Escrow Fund Acknowledgement

Date: _____ **Application No.:** _____

Applicant's Name: _____

Name and location of Development:

Name: _____

Street: _____ Block: _____

Lot(s): _____ Tax Sheet No. _____

I hereby acknowledge that the escrow funds that I have deposited in conjunction with my Land Use Board application are to be used for services and reviews by Borough professionals. I understand that additional funds may be required to be deposited when the original amount is depleted by sixty (60%) and the development application is still in progress.

I further understand that escrow amounts not actually used shall be refunded to me upon my request and upon recommendation of the Land Use Board and the Borough Engineer, and that if I fail to request said unused escrow funds for a period of two (2) years, from the date of written certification by the Borough Engineer, that all site work for my development project has been completed, said funds shall be rendered non-refundable.

Also, pursuant to the Municipal Land Use Law, the Borough will not pay me any interest on the escrow account funds which does not exceed one hundred ($100.00) dollars per year. If the interest exceeds one hundred ($100.00) dollars per year, the Borough will retain, for administrative purposes, thirty-three and one-third (33⅓) percent of the interest amount.

_____

Signature of Applicant

Form **W-9**
(Rev. March 2024)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

Go to *www.irs.gov/FormW9* for instructions and the latest information.

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

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See ***Specific Instructions*** on page 3.

1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)

2 Business name/disregarded entity name, if different from above.

3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor ☐ C corporation ☐ S corporation ☐ Partnership ☐ Trust/estate

☐ LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) . . . . .

Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.

☐ Other (see instructions)

3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions . . . . . ☐

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any)

Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any)

(Applies to accounts maintained outside the United States.)

5 Address (number, street, and apt. or suite no.). See instructions.

Requester's name and address (optional)

6 City, state, and ZIP code

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

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

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

Social security number

			–			–				

or

Employer identification number

		–							

Part II Certification

Under penalties of perjury, I certify that:

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 for Part II, later.

Sign Here	**Signature of U.S. person**	**Date**

General Instructions

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

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

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

must obtain your correct taxpayer identification number (TIN), which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

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

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

Caution: If you don't return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See *What is backup withholding*, later.

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued);

2. Certify that you are not subject to backup withholding; or

3. Claim exemption from backup withholding if you are a U.S. exempt payee; and

4. Certify to your non-foreign status for purposes of withholding under chapter 3 or 4 of the Code (if applicable); and

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

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

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

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

Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding. Payments made to foreign persons, including certain distributions, allocations of income, or transfers of sales proceeds, may be subject to withholding under chapter 3 or chapter 4 of the Code (sections 1441–1474). Under those rules, if a Form W-9 or other certification of non-foreign status has not been received, a withholding agent, transferee, or partnership (payor) generally applies presumption rules that may require the payor to withhold applicable tax from the recipient, owner, transferor, or partner (payee). See Pub. 515, Withholding of Tax on Nonresident Aliens and Foreign Entities.

The following persons must provide Form W-9 to the payor for purposes of establishing its non-foreign status.

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

See Pub. 515 for more information on providing a Form W-9 or a certification of non-foreign status to avoid withholding.

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person (under Regulations section 1.1441-1(b)(2)(iv) or other applicable section for chapter 3 or 4 purposes), do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515). If you are a qualified foreign pension fund under Regulations section 1.897(l)-1(d), or a partnership that is wholly owned by qualified foreign pension funds, that is treated as a non-foreign person for purposes of section 1445 withholding, do not use Form W-9. Instead, use Form W-8EXP (or other certification of non-foreign status).

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

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

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.

2. The treaty article addressing the income.

3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.

4. The type and amount of income that qualifies for the exemption from tax.

5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

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

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

Backup Withholding

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

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

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester;

2. You do not certify your TIN when required (see the instructions for Part II for details);

3. The IRS tells the requester that you furnished an incorrect TIN;

4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only); or

5. You do not certify to the requester that you are not subject to backup withholding, as described in item 4 under "*By signing the filled-out form*" above (for reportable interest and dividend accounts opened after 1983 only).

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

See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier.

What Is FATCA Reporting?

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

Updating Your Information

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

Penalties

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

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

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

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

Specific Instructions

Line 1

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

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

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

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

• **Sole proprietor.** Enter your individual name as shown on your Form 1040 on line 1. Enter your business, trade, or "doing business as" (DBA) name on line 2.

• **Partnership, C corporation, S corporation, or LLC, other than a disregarded entity.** Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2.

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

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

Line 2

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

Line 3a

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

IF the entity/individual on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation.
• Individual or • Sole proprietorship	Individual/sole proprietor.
• LLC classified as a partnership for U.S. federal tax purposes or • LLC that has filed Form 8832 or 2553 electing to be taxed as a corporation	Limited liability company and enter the appropriate tax classification: P = Partnership, C = C corporation, or S = S corporation.
• Partnership	Partnership.
• Trust/estate	Trust/estate.

Line 3b

Check this box if you are a partnership (including an LLC classified as a partnership for U.S. federal tax purposes), trust, or estate that has any foreign partners, owners, or beneficiaries, and you are providing this form to a partnership, trust, or estate, in which you have an ownership interest. You must check the box on line 3b if you receive a Form W-8 (or documentary evidence) from any partner, owner, or beneficiary establishing foreign status or if you receive a Form W-9 from any partner, owner, or beneficiary that has checked the box on line 3b.

Note: A partnership that provides a Form W-9 and checks box 3b may be required to complete Schedules K-2 and K-3 (Form 1065). For more information, see the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

If you are required to complete line 3b but fail to do so, you may not receive the information necessary to file a correct information return with the IRS or furnish a correct payee statement to your partners or beneficiaries. See, for example, sections 6698, 6722, and 6724 for penalties that may apply.

Line 4 Exemptions

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

Exempt payee code.

• Generally, individuals (including sole proprietors) are not exempt from backup withholding.

• Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.

• Corporations are not exempt from backup withholding for payments made in settlement of payment card or third-party network transactions.

• Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

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

1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2).

2—The United States or any of its agencies or instrumentalities.

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

4—A foreign government or any of its political subdivisions, agencies, or instrumentalities.

5—A corporation.

6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or territory.

7—A futures commission merchant registered with the Commodity Futures Trading Commission.

8—A real estate investment trust.

9—An entity registered at all times during the tax year under the Investment Company Act of 1940.

10—A common trust fund operated by a bank under section 584(a).

11—A financial institution as defined under section 581.

12—A middleman known in the investment community as a nominee or custodian.

13—A trust exempt from tax under section 664 or described in section 4947.

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

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

[1] See Form 1099-MISC, Miscellaneous Information, and its instructions.

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

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

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

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

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

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

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

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

G—A real estate investment trust.

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

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

J—A bank as defined in section 581.

K—A broker.

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

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

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

Line 5

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

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have, and are not eligible to get, an SSN, your TIN is your IRS ITIN. Enter it in the entry space for the Social security number. If you do not have an ITIN, see *How to get a TIN* below.

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

If you are a single-member LLC that is disregarded as an entity separate from its owner, enter the owner's SSN (or EIN, if the owner has one). If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note: See *What Name and Number To Give the Requester*, later, for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at *www.SSA.gov*. You may also get this form by calling 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/EIN*. Go to *www.irs.gov/Forms* to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to *www.irs.gov/OrderForms* to place an order and have Form W-7 and/or Form SS-4 mailed to you within 15 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and enter "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, you will generally 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. See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier, for when you may instead be subject to withholding under chapter 3 or 4 of the Code.

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

Part II. Certification

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

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

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

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

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

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

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

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

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account[1]
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor[2]
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee[1]
b. So-called trust account that is not a legal or valid trust under state law	The actual owner[1]
6. Sole proprietorship or disregarded entity owned by an individual	The owner[3]
7. Grantor trust filing under Optional Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))**	The grantor*
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity[4]
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee
14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
15. Grantor trust filing Form 1041 or under the Optional Filing Method 2, requiring Form 1099 (see Regulations section 1.671-4(b)(2)(i)(B))**	The trust

[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 on line 1, and enter your business or DBA name, if any, on line 2. 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 of the personal representative or trustee unless the legal entity itself is not designated in the account title.)

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

** For more information on optional filing methods for grantor trusts, see the Instructions for Form 1041.

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

Secure Your Tax Records From Identity Theft

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

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax return 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 a questionable credit report, contact the IRS Identity Theft Hotline at 800-908-4490 or submit Form 14039.

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

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

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

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

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

Go to *www.irs.gov/IdentityTheft* to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

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

PLEASE NOTE:

Please submit two (2) checks made out to the "Borough of Woodbine" with the W-9 Form, one for the administrative fee and the other for the escrow fee. Fees for the application are listed in the fee schedule in the application packet.

You will also need the approvals from the Pinelands Commission and the Cape May County Planning Department. Please seek those approvals out before applying to the local Land Use Board. For any questions call (609) 861-2153 Ext. 204.

Thank you.