

**BOROUGH OF EDGEWATER
APPLICATION FOR FILMING**

Office of the Municipal Clerk
Borough of Edgewater, New Jersey 07020

License Number: _____

Company Name: _____

Business Address: _____

Local Address: _____

Contact Person: _____

Phone #: _____ Fax: _____ E-Mail _____

Location(s) of Filming: _____

Date of Filming: _____ Hours of Filming: _____

\$500.00 Bond: Check _____ Bonding Agent _____

Type of Film: Commercial _____ Motion Picture _____ Still Shoot _____
Interior _____ Exterior _____
Name of Production _____ Other _____

- 1) Will residents or businesses be affected by filming? Yes _____ No _____
(Resident letters must be sent to affected individual (s) and
a list of the addresses must accompany this application)
- 2) Are existing power lines to be utilized? Yes _____ No _____
- 3) Will pedestrian or vehicular traffic be affected as a result of filming? Yes _____ No _____
(If "Yes," an off-duty police officer is required.)
- 4) Have you ever been convicted of a crime? Yes _____ No _____

NOTE: It is the responsibility of the filming company to contact the Police (201-943-2110) to inquire whether an officer will be necessary and/or to cancel a film shoot. It is also the responsibility of the filming company to provide the Clerk's Office with a list of addresses (including the address numbers) of the homes that were notified of an upcoming filming. **Failure to provide (48 hrs prior to filming) a copy of the Letter of Intent along with the list of addresses of residents that might be affected by this shoot will result in denial/rejection of your filming permit.**

I HEREBY APPLY FOR A PERMIT AND TENDER THE APPLICATION FEE OF
\$ _____ AND FILMING FEE OF \$ _____
AND AGREE TO BE BOUND BY ALL PROVISIONS OF EDGEWATER ORDINANCE NO. 1429-2010.

Signature of Applicant

Date:

Chief of Police

Date:

Mail to: Municipal Clerk, Borough of Edgewater,
55 River Road, Edgewater, NJ 07020

Phone: (201)-943-1700 ext. 3137

Fax: (201) 943-9242

BOROUGH OF EDGEWATER

OFFICE OF THE MUNICIPAL CLERK

**REQUIRED INSURANCE PRIOR TO USE OF
BOROUGH FACILITIES AND LOCATIONS**

Permission to use Borough facilities shall not be granted unless the completed application form, fee, and required proof of insurance coverage is received by the Municipal Clerk prior to the close of business at least 48 hours before the shooting date requested.

**FAILURE TO DELIVER PROOF OF REQUIRED INSURANCE COVERAGE WILL RESULT
IN CANCELLATION OF TENTATIVE RESERVATION.**

INSURANCE REQUIRED

- 1. BODILY INJURY:**
 - A. For any one (1) person, the amount of \$500,000
 - B. For any occurrence, in the amount of \$1,000,000
- 2. PROPERTY DAMAGE:**
 - A. For any one (1) accident, in the amount of \$100,000
 - B. For any aggregate occurrence, in the amount of \$300,000

**THE FOLLOWING STATEMENT MUST BE SIGNED AND NOTARIZED AND IS MADE AN
INTEGRAL PART OF THE ATTACHED APPLICATION:**

_____ agrees to indemnify and save harmless the
(Name of Organization)
the Borough of Edgewater, New Jersey, its members and agents from any and all liability for
damages, for injury to the person or property of its owner or another and against and from all
suits and actions and all costs and damages (including, without limitation, attorneys' fees and loss
of business claims) to which the Township of Edgewater may be put resulting from use of
Township facilities and/or locations.

SIGNED: _____

TITLE: _____

DATE: _____

Notary Public

**BOROUGH OF EDGEWATER
ORDINANCE NO. 1429-2010**

**AN ORDINANCE OF THE BOROUGH OF EDGEWATER,
COUNTY OF BERGEN, STATE OF NEW JERSEY, ADDING A
NEW CHAPTER 148, "FILMING," IN ORDER TO REGULATE
THE FILMING OF MOTION PICTURES WITHIN THE
BOROUGH OF EDGEWATER**

WHEREAS, the Borough of Edgewater is often used as a backdrop for commercial film production due to our proximity to the City of New York and the unique quality and character of many areas in the community; and

WHEREAS, the Mayor and Council of the Borough of Edgewater have deemed it advisable to ensure that motion picture, television, commercial and non-theatrical filming companies be encouraged to use locations for filming activities within the Borough so long as those activities are consistent with the public safety and the protection of property; and

WHEREAS, the Mayor and Council further find that it is desirable to provide rules governing the issuance of permits for filming motion pictures, television shows, commercials and non-theatrical on location within the Borough.

NOW, THEREFORE, BE IT ORDAINED by the Mayor and Council of the Borough of Edgewater, that the Code of the Borough of Edgewater is hereby amended and supplemented by adding a new Chapter 148, "Filming," as follows:

§ 148-1. Definitions.

§ 148-2. Permit required.

§ 148-3. Issuance of permits.

§ 148-4. Fees.

§ 148-5. Violations and penalties.

§ 148-1. Definitions.

As used in this chapter, the following terms shall have the meanings indicated:

FILMING – The taking of still or motion pictures, either on film or videotape or current technology medium, for commercial or educational purposes intended for viewing on television, in theaters or for institutional uses. The provisions of this chapter shall not be deemed to include the filming of news stories within the Borough of Edgewater.

MAJOR MOTION PICTURE – Any film which is financed and/or distributed by a major motion-picture studio, including but not limited to the following:

- (1) Universal Pictures;
- (2) Warner Brothers, including New Line Cinema, Castle Rock Cinema, Turner Production Company, Village Road Show and Bel-Aire;

- (3) Paramount, including MTV Films and Nickelodeon Movie;
- (4) 20th Century Fox, including Fox Searchlight;
- (5) Columbia/Tri-Star;
- (6) Sony/Columbia;
- (7) Disney/Miramax;
- (8) MGM - United Artists;
- (9) Dreamworks;
- (10) Any film for which the budget is at least \$5,000,000.

PUBLIC LANDS – Any and every public street, highway, sidewalk, square, public park or playground or any other public place within the Borough which is within the jurisdiction and control of the Borough of Edgewater.

§ 148-2. Permit required.

- A. No person or organization shall film or permit filming within the Borough of Edgewater without first having obtained a permit from the Borough Clerk, which permit shall set forth the approved location and duration of such filming by specific reference to day or dates. Except as otherwise provided in this Chapter, no permit shall authorize filming for more than three consecutive days in any one location, and in no event shall filming at one location within the Borough exceed a total of six days in any one calendar year, regardless of the number of permits utilized in reaching this six-day maximum. This six-day limitation may be extended only if the filming requested constitutes a major motion picture and the Borough Clerk has considered the factors in § 148-3H before approaching such a request. A denial of this request is appealable to the Mayor and Council in accordance with the provisions of § 148-3G. The permit or a true copy must be readily available for inspection by Borough officials at all times at the site of the filming.
- B. All permits shall be applied for from the Borough Clerk during normal business hours. Applications for such permits shall be in a form approved by the Borough Clerk accompanied by a permit fee in the amount set forth herein below.
- C. If a permit is issued and, due to inclement weather or other good cause, filming does not in fact take place on the dates specified, the Borough Clerk may, at the request of the applicant, issue a new permit for filming on other dates subject to full compliance with all other provisions of this chapter. No additional fee shall be paid for this permit.

§ 148-3. Issuance of permits.

- A. No permit will be issued by the Borough Clerk unless applied for at least five days prior to the requested shooting date; provided, however, that the Borough Clerk may waive the five-day period if, in the Borough Clerk's judgment, the applicant has obtained all related approvals and adjacent property owners or

tenants do not need to be notified.

- B. No permit shall be issued for filming upon public lands unless the applicant shall provide the Borough with satisfactory proof of the following:
- (1) Certificate of insurance specifically naming the Borough of Edgewater as an additional insured, providing general liability, bodily injury and property damage coverage with minimum limits of liability not less than \$1,000,000 combined single limit. The certificate shall state that "the issuing company shall mail 30 days' written notice to the certificate holder named, certified mail return receipt."
 - (2) An agreement, in writing, whereby the applicant agrees to indemnify and save harmless the Borough of Edgewater from any all liability, expense, claim or damages resulting from the use of public lands.
 - (3) The posting of a cash or surety bond of \$550 in favor of the Borough to insure that the location utilized will be left, after filming, in a satisfactory condition, free of debris, rubbish and equipment, and that due observance of all ordinances, laws and regulations will be followed. Within seven days of the completion of the filming, the Borough will return the bond if there has been no damage to public property or public expense caused by the filming.
 - (4) The hiring of an off-duty Edgewater police officer for the times indicated on the permit.
- C. The holder of a permit shall take all reasonable steps to minimize interference with the passage of pedestrians and traffic over public lands and shall comply with all lawful directives issued by the Edgewater Police Department with respect thereto.
- D. The holder of a permit shall conduct filming in such a manner as to minimize the inconvenience on discomfort to adjoining property owners attributable to such filming and shall, to the extent practicable, abate noise and park vehicles associated with such filming off the public streets. The holder shall avoid any interference with previously scheduled activities upon public lands and limit, to the extent possible, any interference with normal public activities on such public lands. Where the applicant's production activity, by reason of location or otherwise, will directly involve and/or affect any businesses, merchants or residents, these parties shall be given written notice of the filming at least three days prior to the requested shooting date and be informed that objections may be filed with the Borough Clerk, said objections to form a part of the applicant's application and be considered in the review of the same. Proof of service of notification to adjacent owners shall be submitted to the Borough Clerk within two days of the requested shooting date.

- E. Filming in residential zones shall be permitted Monday through Friday between the hours of 7:30 a.m. and 9:00 p.m. provided that all requests for night scenes shall be approved in the permit to be granted in accordance with the provisions of Subsection H herein below. The setup, production and breakdown required by all filming shall be included in the hours as set forth herein.
- F. Notwithstanding anything to the contrary in this Chapter, the Borough Clerk may refuse to issue a permit whenever the Borough Clerk determines, on the basis of objective facts and after a review of the application and a report thereon by the Police Department and by other Borough agencies involved with the proposed filming site, that filming at the location and/or the time set forth in the application would violate any law or ordinance or would unreasonably interfere with the use and enjoyment of adjoining properties, unreasonably impede the free flow of vehicular or pedestrian traffic or otherwise endanger the public's health, safety or welfare. Further, the Borough reserves the right to require one or more on-site patrolmen in situations where the proposed production may impede the proper flow of traffic, the cost of said patrolman to be borne by the applicant as a cost of production. Where existing electrical power lines are to be utilized by the production, an on-site licensed electrician may be similarly required if the production company does not have a licensed electrician on-staff.
- G. Any person aggrieved by a decision of the Borough Clerk denying or revoking a permit or a person requesting relief pursuant to Subsection E may appeal to the Mayor and Council. A written notice of appeal setting forth the reasons for the appeal shall be filed with the Borough Clerk. An appeal from the decision of the Borough Clerk shall be filed within 10 days of the Borough Clerk's decision. The Mayor and Council shall set the matter down for a hearing within 30 days of the day on which the notice of appeal was filed. The decision of the Mayor and Council shall be in the form of a resolution supporting or reversing the decision of the Borough Clerk at the first regularly scheduled public meeting of the Mayor and Council after the hearing on the appeal, unless the appellant agrees in writing to a later date for the decision.
- H. The Borough Clerk may authorize filming other than during the hours herein described, only consistent with this Subsection. In determining whether to allow an extension of time under this subsection, the Borough Clerk shall consider the following factors:
- (1) Traffic congestion at the location caused by vehicles to be parked on the public streets;
 - (2) Applicant's ability to remove film-related vehicles off the public streets;
 - (3) When the applicant is requesting restrictions on the use of public parking during the course of the filming;

- (4) Nature of the film shoot itself; e.g., indoors or outdoors, day or night; and
- (5) Prior experience of the film company/applicant with the Borough, if any.
- I. Copies of the approved permit shall be sent to the Police Department and Fire Department before filming takes place and to the New Jersey Film Commission. The applicant shall permit the Fire Prevention Bureau or other Borough inspectors to inspect the site and the equipment to be used. The applicant shall comply with all safety instructions issued by the Fire Prevention Bureau or other Borough inspectors.
- J. In addition to any other fees or costs mentioned in this chapter, the applicant shall reimburse the Borough for any lost revenue that the Borough was prevented from earning because of filming.
- K. Special regulations for major pictures.
 - (1) When filming is requested with respect to a major motion picture, the Borough Clerk may authorize such filming for a period in excess of six days only after consideration of the factors set forth in § 148-3H. A denial of such a request is appealable pursuant to the provisions of § 148-3G.
 - (2) Any days necessary to be used for setup and preparation for a major picture filming may, in the discretion of the Borough Clerk, be counted as a filming day where setup is anticipated to involve one or more of the factors set forth in Subsection H hereinabove.

§ 148-4. Fees.

The schedule of fees for the issuance of permits authorized by this chapter are as follows:

- A. Basic filming permit: \$75. (Where an applicant requests a waiver of the provision of § 148-3A requiring expedited processing of the permit application, the basic filming permit shall be \$125.)
- B. Daily filming fee payable in addition to the basic filming permit: \$500 per day.
- C. Daily filming fee payable for major motion picture: \$1,500 per day.
- D. Filming permit for nonprofit applicants filming for educational purposes (no daily rate required): \$25.

§ 148-5. Violations and penalties.

Where the owner of the premises is not the applicant for a permit by this chapter, both the

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, if different from above	
Check appropriate box: ☐ Individual/ Sole proprietor ☐ Corporation ☐ Partnership ☐ Other ▶	☐ Exempt from backup withholding
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 Line 1 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.

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. person (including a U.S. resident alien).

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 ▶

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.

U.S. person. 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.

In 3 above, 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.

For federal tax purposes, you are considered a person if you are:

- An individual who is a citizen or resident of the United States,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States, or
- Any estate (other than a foreign estate) or trust. See Regulations sections 301.7701-6(a) and 7(a) for additional information.

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.

The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

- The U.S. owner of a disregarded entity and not the entity,

- The U.S. grantor or other owner of a grantor trust and not the trust, and
- The U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person, do not use Form W-9. Instead, use the appropriate Form W-8 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

Nonresident alien who becomes a resident alien.

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

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

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

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

If you are a nonresident alien or a foreign entity not subject to backup withholding, give the requester the appropriate completed Form W-8.

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 28% of such payments (after December 31, 2002). This is called "backup withholding." Payments that may be subject to backup withholding include interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

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

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 4 for details),

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

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

5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See the instructions below and the separate Instructions for the Requester of Form W-9.

Also see *Special rules regarding partnerships* on page 1.

Penalties

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

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

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

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

Specific Instructions

Name

If you are an individual, you must generally enter the name shown on your income tax return. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle, the name of the person or entity whose number you entered in Part I of the form.

Sole proprietor. Enter your individual name as shown on your income tax return on the "Name" line. You may enter your business, trade, or "doing business as (DBA)" name on the "Business name" line.

Limited liability company (LLC). If you are a single-member LLC (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner under Treasury regulations section 301.7701-3, enter the owner's name on the "Name" line. Enter the LLC's name on the "Business name" line. Check the appropriate box for your filing status (sole proprietor, corporation, etc.), then check the box for "Other" and enter "LLC" in the space provided.

Other entities. Enter your business name as shown on required federal tax documents on the "Name" line. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on the "Business name" line.

Note. You are requested to check the appropriate box for your status (individual/sole proprietor, corporation, etc.).

Exempt From Backup Withholding

If you are exempt, enter your name as described above and check the appropriate box for your status, then check the "Exempt from backup withholding" box in the line following the business name, sign and date the form.

Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends.

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

Exempt payees. Backup withholding is not required on any payments made to the following payees:

1. An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2),
2. The United States or any of its agencies or instrumentalities,
3. A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities,
4. A foreign government or any of its political subdivisions, agencies, or instrumentalities, or
5. An international organization or any of its agencies or instrumentalities.

Other payees that may be exempt from backup withholding include:

6. A corporation,
7. A foreign central bank of issue,
8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States,
9. A futures commission merchant registered with the Commodity Futures Trading Commission,
10. A real estate investment trust,
11. An entity registered at all times during the tax year under the Investment Company Act of 1940,
12. A common trust fund operated by a bank under section 584(a),
13. A financial institution,
14. A middleman known in the investment community as a nominee or custodian, or
15. A trust exempt from tax under section 664 or described in section 4947.

The chart below shows types of payments that may be exempt from backup withholding. The chart applies to the exempt recipients listed above, 1 through 15.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt recipients except for 9
Broker transactions	Exempt recipients 1 through 13. Also, a person registered under the Investment Advisers Act of 1940 who regularly acts as a broker
Barter exchange transactions and patronage dividends	Exempt recipients 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt recipients 1 through 7 ²

¹ See Form 1099-MISC, Miscellaneous Income, and its instructions.

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

Part I. Taxpayer Identification Number (TIN)

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

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are a single-owner LLC that is disregarded as an entity separate from its owner (see *Limited liability company (LLC)* on page 2), enter your SSN (or EIN, if you have one). If the LLC is a corporation, partnership, etc., enter the entity's EIN.

Note. See the chart on page 4 for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local Social Security Administration office or get this form online at www.socialsecurity.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/businesses and clicking on Employer ID Numbers under Related Topics. You can get Forms W-7 and SS-4 from the IRS by visiting www.irs.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

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

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

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

Part II. Certification

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

For a joint account, only the person whose TIN is shown in Part I should sign (when required). Exempt recipients, see *Exempt From Backup Withholding* on page 2.

Signature requirements. Complete the certification as indicated in 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 to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

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

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. 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
5. Sole proprietorship or single-owner LLC	The owner ³
For this type of account:	Give name and EIN of:
6. Sole proprietorship or single-owner LLC	The owner ³
7. A valid trust, estate, or pension trust	Legal entity ⁴
8. Corporate or LLC electing corporate status on Form 8832	The corporation
9. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
10. Partnership or multi-member LLC	The partnership
11. A broker or registered nominee	The broker or nominee
12. 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

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 second name line. You may use either your SSN or EIN (if you have one). If you are a sole proprietor, IRS encourages you to use your SSN.

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

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons who must file information returns with the IRS to report interest, dividends, and certain other income paid to you, mortgage interest you paid, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA, or Archer MSA or HSA. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. The IRS may also provide this information to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. possessions to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax 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. Payers must generally withhold 28% of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to a payer. Certain penalties may also apply.