



**Township of Freehold**  
OFFICE OF THE PLANNING BOARD  
One Municipal Plaza, Freehold, NJ 07728

**MINOR SUBDIVISION APPLICATION PACKAGE**  
**2023**

**YOUR APPEARANCE BEFORE THE FREEHOLD TOWNSHIP PLANNING BOARD**

The Freehold Township Planning Board wishes to advise you of its requirements for land use approval applicants in regard to your appearance and representation at Board hearings. We request that you adhere to the following rules in order to assure the prompt processing of your application.

1. **Individuals and Partnerships** - If you are an individual or a partner in a partnership, you may appear before the Planning Board and represent yourself. You may present your own testimony and the testimony of your consultants in support of your application. **Please note: You cannot have a consultant make an application for you in your absence.** Engineers, surveyors, planners, contractors, real estate agents, friends and family are not authorized to present your application unless you yourself are present to offer them as witnesses. If you do not intend to appear then you must have an attorney at law of the State of New Jersey represent you at all hearings.
2. **Corporations and Limited Liability Companies** - You must, under all circumstances, have an attorney at law of the State of New Jersey appear to represent you before the Board at all hearings.



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**MINOR SUBDIVISION**

- MINOR SUBDIVISION APPLICATION (3 COPIES)
- MINOR SUBDIVISION CHECKLIST (PART A)
- MINOR SUBDIVISION PLAT REQUIREMENTS (PART B)
- PLAT DETAIL REQUIREMENTS
- VARIANCE APPLICATION (3 COPIES)
- VARIANCE CHECKLIST – SUBMISSION DOCUMENTS
- AFFIDAVIT OF COMPLETENESS
- CONSENT OF OWNER
- CONSENT TO INSPECT
- DISCLOSURE STATEMENT
- WAIVER OF STATUTORY TIME LIMITATIONS
- TAX STATEMENT
- MINOR SUBDIVISION FEE COMPUTATION & ESCROW FEE SHEET
- ESCROW MAINTENANCE FORM
- W-9 FORM – TAXPAYER IDENTIFICATION & CERTIFICATION
- GENERAL REQUIREMENTS FOR SERVING NOTICE
- SAMPLE LEGAL NOTICE
- AFFIDAVIT PROOF OF SERVICE FORM



**Township of Freehold**  
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**MINOR SUBDIVISION APPLICATION**

Pursuant to Section 190-47 of the Freehold Township Land Use Ordinance, application is hereby made to the Planning Board for approval of a minor subdivision of land hereinafter more particularly described as to permit (description of proposed development): \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Project Name: \_\_\_\_\_

Location of Subdivision: \_\_\_\_\_

Neighborhood/Section Name: \_\_\_\_\_

Block: \_\_\_\_\_ Lot(s): \_\_\_\_\_ Zone: \_\_\_\_\_ Tax Map Sheet: \_\_\_\_\_

Owner's Name: \_\_\_\_\_ Phone: \_\_\_\_\_

Owner's Address: \_\_\_\_\_

Applicant's Name: \_\_\_\_\_ Phone: \_\_\_\_\_

Applicant's Address: \_\_\_\_\_

Relationship to Owner: \_\_\_\_\_

Applicant's Email Address: \_\_\_\_\_

Person/Firm Preparing Subdivision: \_\_\_\_\_

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

Profession: \_\_\_\_\_ Phone: \_\_\_\_\_

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

Number of Proposed Lots: \_\_\_\_\_ Total Area of Tract: \_\_\_\_\_

Area of each Proposed Lot: \_\_\_\_\_

Portion Being Subdivided: \_\_\_\_\_

Are there any deed restrictions that apply or are contemplated? \_\_\_\_\_

If the answer is "Yes", attach a copy of all restrictions.

Have these premises been involved in any prior subdivision applications? \_\_\_\_\_

If so, state the date and name of owner or applicant. Provide a copy of any previous resolutions.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

The following is/are submitted with this application (list all papers and exhibits accompanying this application): \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

I, the undersigned, certify that all statements contained herein, the papers and plans filed herewith are true and correct to the best of my knowledge, the information and belief. I also understand that any matters before the Planning Board are governed by the Rules, Regulations and Procedures of the Planning Board of the Township of Freehold. A copy of these Rules, Regulations and Procedures can be found at: [http://www.twp.freehold.nj.us/planning-board\\_office](http://www.twp.freehold.nj.us/planning-board_office).

Applicant's Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Applicant's Name & Firm (printed): \_\_\_\_\_

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FOR OFFICIAL USE ONLY

Rec'd by: \_\_\_\_\_ Fee: \_\_\_\_\_ Date: \_\_\_\_\_

Deemed Complete by: \_\_\_\_\_ Date: \_\_\_\_\_

Board Decision:  Approved  Denied Date: \_\_\_\_\_

Chairman's Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Secretary's Signature: \_\_\_\_\_ Date: \_\_\_\_\_



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**AFFIDAVIT OF COMPLETENESS**

The completeness/submission checklist is provided to applicants in order to assist the Planning Board in determining whether the application is complete, as required by N.J.S.A. 40:55D-10.3, the Municipal Land Use Laws. The applicant must complete this checklist and submit it at the time of the initial application. A determination of completeness does not relieve the applicant of the obligation to prove in the application process that the applicant is entitled to approval.

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

PROJECT NAME: \_\_\_\_\_

APPLICANT'S NAME: \_\_\_\_\_

BLOCK/LOT: \_\_\_\_\_

I, the undersigned affirm this application fully complies with all standards and requirements contained in the Municipal Land Use Law, N.J.S.A., 40:55D-1, et. seq. and amendments thereto; the current Township of Freehold Land Use Ordinances; and the Township of Freehold Checklist. I further affirm all information contained herein is complete and accurate.

\_\_\_\_\_  
NAME (Print or Type)

\_\_\_\_\_  
DATE

\_\_\_\_\_  
SIGNATURE/SEAL AND LICENSE #



Application: \_\_\_\_\_

# Township of Freehold

OFFICE OF THE PLANNING BOARD  
One Municipal Plaza, Freehold, NJ 07728

## MINOR SUBDIVISION CHECKLIST – PART A SUBMISSION DOCUMENTS

APPLICATION # \_\_\_\_\_ DATE: \_\_\_\_\_

APPLICANT'S NAME \_\_\_\_\_ RECEIVED BY: \_\_\_\_\_

Prior to issuance of a Certificate of Completeness, the Administrative Officer shall determine that the following documents have been submitted:

- | C.    | N.    | NA.   |  |
|-------|-------|-------|--|
| _____ | _____ | _____ | 1. Application Form(s) for minor subdivision and all other associated variances and required approvals.  |
| _____ | _____ | _____ | 2. Six (6) sets of plat (folded) and one (1) digital copy.   |
| _____ | _____ | _____ | 3. Certification of owner authorizing submission of application.   |
| _____ | _____ | _____ | 4. Right-of-Entry/Consent to Inspect form  |
| _____ | _____ | _____ | 5. Environmental Impact Statement or Request for Waiver (Letter)   |
| _____ | _____ | _____ | 6. Water/Sanitary Sewer – Check appropriate box.<br><input type="checkbox"/> Public Water <input type="checkbox"/> Sanitary Sewer<br><input type="checkbox"/> Private Well <input type="checkbox"/> Septic System**  |
| _____ | _____ | _____ | ** Requires compliance with "Water Resources Protection Ordinance (Chapter XXII Township Code).  |
| _____ | _____ | _____ | 7. Certification of payment of property taxes.   |
| _____ | _____ | _____ | 8. Proof of application to Monmouth County Planning Board.   |
| _____ | _____ | _____ | 9. Proof of application to N.J.D.O.T. (if on State Highway).   |
| _____ | _____ | _____ | 10. Application Fee & Escrow Fee (Separate checks). W-9 to match.  |
| _____ | _____ | _____ | 11. Submission of a separate letter addressed to the Planning Board listing all requested waivers from the completeness checklist and the reason or reasons for requesting the waivers. Include any "n/a" responses and the reasons they are not applicable. Also provide a list of all variances being requested. |
| _____ | _____ | _____ | 12. A summary describing the nature of the application, provisions to be made for site maintenance and the history of the site.  |



Application: \_\_\_\_\_

**Township of Freehold**  
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**MINOR SUBDIVISION CHECKLIST – PART B**  
**PLAT REQUIREMENTS**

APPLICATION # \_\_\_\_\_ DATE: \_\_\_\_\_

APPLICANT NAME \_\_\_\_\_ RECEIVED BY: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

1. General Requirements: The plat for a minor subdivision shall be drawn at a scale of not less than one hundred feet (100') to the inch, shall conform to the provisions of the New Jersey Map Filing Law, N.J.S.A. 16:23-9.9 et seq. and shall include or be accompanied by the information specified below:
  - a. All dimensions both linear and angular, of the exterior boundaries of the subdivision, all lots and lands reserved or dedicated for public use shall balance and their descriptions shall close within a limit of error of not more than one (1) part in ten thousand (10,000).
  - b. The minor subdivision shall be based on a current boundary survey prepared in accordance with New Jersey Administrative Code 13:40-5.1 et seq., "Preparation of Land Surveys", dated September 1984 and as may be amended, certified to the subdivider.
  
2. Title Block: The title block shall appear on all sheets in conformance with N.J.S.A. 45: 8-27 et seq. (Map Filing Law) and include:
  - a. Title to read "Minor Subdivision."
  - b. Name of subdivision, if any.
  - c. Tax map sheet, block and lot number(s) of the tract to be subdivided as shown on the latest Township Tax Map, the date of which should also be shown.
  - d. Acreage of the tract being subdivided to the nearest hundredth of an acre.
  - e. Names and addresses of owner and subdivider, so designated.
  - f. Date (of original and all revisions).
  - g. Name, signature, address and license number of the land surveyor who prepared the map and made the survey. (The plat shall bear the embossed seal of said land surveyor).







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**PLAT DETAIL REQUIREMENTS**

**§ 190-60 - PLAT DETAILS:**

- A. No plat shall be accepted for consideration unless it fully conforms to the following requirements as to form, content and accompanying documentation and complies with all provisions of N.J.S.A. 46:23-9.1 to N.J.S.A. 46:23-9.8.
- B. All plats submitted for review and approval shall be neatly bound in order and shall conform with one or more of the following standards sheet sizes: 8 ½ inches by 13 inches, 15 inches by 21 inches, 24 inches by 36 inches, 30 inches by 42 inches, except for final construction profiles which shall be 24 by 36 inches.
- C. Plat maps shall be drawn at a scales as follows:
  1. Subdivisions with lots 80,000 square feet or larger – not less than one inch equals 100 feet except where sanitary sewer and water are provided, then the minimum scale shall be one inch equals 50 feet.
  2. Subdivisions with lots 20,000 – 80,000 square feet – not less than one inch equals 50 feet.
  3. Subdivisions with lots less than 20,000 square feet – not less than one inch equals 40 feet.
  4. Site plans shall be at a scale of not less than one inch equals 30 feet except that the Township Engineer may recommend to the Board a scale greater than one inch equals 30 feet where he deems that such scale will not impair proper review of required site plan details.
  5. Constructing/grading details shall be at a scale of one inch equals 50 feet or less as directed by the Township Engineer.

**§190-62 - FINAL PLAT:**

The final plat shall be drawn in ink on mylar or tracing cloth at a scale in accordance with § 190-60 and in compliance with all the provisions of N.J.S.A. 46:23-9.1 to 46:23-9.8. The final plat to be titled “Final Plat,” shall show, be accompanied by, and conform to the requirements and specifications set forth in the Final Major Subdivision Completeness Checklist as adopted by § 190-4B (6).



Application: \_\_\_\_\_

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**APPLICATION FOR VARIANCE**  
IN CONJUNCTION WITH A SUBDIVISION

Application is hereby made to the Planning Board for a \_\_\_\_\_ variance from the terms of Article and Section \_\_\_\_\_ of the Freehold Township Land Use Ordinance so as to permit:

**ATTACH A DESCRIPTION OF PROPOSED STRUCTURE AND/OR USE AND INCLUDE A LIST OF ALL VARIANCES/WAIVERS BEING REQUESTED**

Project Name: \_\_\_\_\_

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

Block: \_\_\_\_\_ Lot (s): \_\_\_\_\_ Tax Map Sheet: \_\_\_\_\_

Owner's Name: \_\_\_\_\_ Phone: \_\_\_\_\_

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

Applicant's Name: \_\_\_\_\_ Phone: \_\_\_\_\_

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

Relationship to Owner: \_\_\_\_\_

Person/Firm Preparing Site Plan: \_\_\_\_\_

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

Profession: \_\_\_\_\_ Phone: \_\_\_\_\_

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

Has there been any previous appeal or application to the Planning Board or previous Board of Adjustment involving this property\_\_\_\_\_. If yes, state the date, character and disposition of the application.

Include a copy of any previous resolutions: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

WHERE APPLICABLE	<p>On or about the _____ day of _____ 20____, the petitioner applied to the:</p> <p>( ) Zoning Officer                      ( ) Construction Official</p> <p>or permission to: _____</p> <p>_____</p> <p>Such permission was denied on or about the _____ day of _____, 20____, for the reasons set forth in the attached copy of the Notification of Denial.      (NOTE: Be sure to attach this Notification)</p>
------------------	--

The Petitioner requests that the appropriate relief of variance be granted for the following reasons:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

The following is/are submitted with this application (list all papers and exhibits accompanying this application):

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

The Petitioner requests that a date be set for the holding of a public hearing on this matter. The petitioner shall, in compliance with the provisions of Section 190.7 of the Freehold Township Land Use Ordinance, cause the required notices of public hearing to be served. I also understand that any matters before the Planning Board are governed by the Rules, Regulations and Procedures of the Planning Board of the Township of Freehold. A copy of these Rules, Regulations and Procedures can be found at: [http://www.twp.freehold.nj.us/planning-board\\_office](http://www.twp.freehold.nj.us/planning-board_office).

Petitioner's Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Name & Firm (printed): \_\_\_\_\_

FOR OFFICIAL USE ONLY

Rec'd by: \_\_\_\_\_ Fee: \_\_\_\_\_ Date: \_\_\_\_\_

Deemed Complete by: \_\_\_\_\_ Date: \_\_\_\_\_

Board Decision: ( ) Approved ( ) Denied Date: \_\_\_\_\_

Chairman's Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Secretary's Signature: \_\_\_\_\_ Date: \_\_\_\_\_



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**CONSENT OF OWNER**

\_\_\_\_\_ do/does hereby consent to the  
(Name of Owner)

filing and processing of an application for: (Select all that apply)

- Site Plan                       Minor Subdivision                       Major Subdivision
- Variance                       Conditional Use                       General Development Plan
- Soil Removal/Fill                       \_\_\_\_\_

approval to be made by \_\_\_\_\_ who is the  
(Name of Applicant)

developer within the meaning of N.J. Rev. Stat. 40:55D-4. This consent applies to premises located  
on \_\_\_\_\_ and described as  
(Street Address)

Lot (s) \_\_\_\_\_ in Block \_\_\_\_\_ as shown on the Tax Map of the  
Township of Freehold. I/We hereby authorize said developer to execute all documents and  
perform all acts necessary in conjunction with said application as though same were applied for and  
processed by us.

\_\_\_\_\_  
(Name of Owner)

\_\_\_\_\_  
(Name of Owner)

\_\_\_\_\_  
(Address of Owner(s))



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**CONSENT TO INSPECT**

APPLICATION NAME: \_\_\_\_\_

APPLICATION NO.: \_\_\_\_\_

I, as owner of (Address): \_\_\_\_\_

also known as: Lot(s) \_\_\_\_\_ in Block (s) \_\_\_\_\_

as shown on the Tax Map of the Township of Freehold, which is the subject of an application for development to the Freehold Township Planning Board under the above number, do hereby consent to have said premises inspected by members of the Planning Board, consultants to the Planning Board and other officials of the Township pertaining to this application. This shall include the privilege of entering into, upon and over said premises.

By signing this consent, I affirm that I have full authority to execute this consent.

\_\_\_\_\_  
(Signature of Owner)

\_\_\_\_\_  
(Date)

\_\_\_\_\_  
(Name and Title of Owner)

\_\_\_\_\_  
(Address of Owner)



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**2023 MINOR SUBDIVISION FEE COMPUTATION WORKSHEET**

Project Name: \_\_\_\_\_ Subdivision #: \_\_\_\_\_

Developer Name: \_\_\_\_\_ Computed by: \_\_\_\_\_

Block: \_\_\_\_\_ Lot(s): \_\_\_\_\_ Street: \_\_\_\_\_

**SCHEDULE "A"**

Publication of Notice	\$	98.00
List of Property Owners (if required per §190-7)	\$	10.00
Minor Subdivision Application Fee	\$	780.00
Plat Review Fee	\$	300.00
Public Hearing Fee	\$	195.00
EIS Review Fee: \$683.00 or Waiver of EIS Request: \$293.00	\$	_____
Variances (if applicable, see attached)	\$	_____
Waiver of Site Plan Details Request (if applicable, \$293.00)	\$	_____
OTHERS _____	\$	_____

**TOTAL** \$ \_\_\_\_\_ \*

**ESCROW DEPOSIT**

(See attached)

Escrow Deposit (minimum \$1,463.00) \$ \_\_\_\_\_ \*  
 (See attached for all escrow fees)

\* Separate checks are required for non-refundable fees and escrow fees.

## ESCROW FEES

Residential: \_\_\_\_\_

Commercial/Industrial: \_\_\_\_\_

Tax I.D. No. or Social Security No.: \_\_\_\_\_

Applicant's (Taxpayer's) Name and Address: \_\_\_\_\_

### 2023 ESCROW FEES

A W-9 matching the escrow depositor's information/information on the check should be included

#### Residential Development

#### Escrow Fees

Minor Subdivision	\$ 1,463.00
0 - 25 units or lots	6,825.00
26 - 100 units or lots	7,800.00
101 - 500 units or lots	13,650.00
501 - 1,000 units or lots	18,525.00
1,001 plus units or lots	23,400.00

#### Commercial/Industrial Development (Application Not Involving Structures)

0 - 3 Lots	\$ 6,825.00
3+ Lots	9,750.00

#### Commercial/Industrial Development Application (Involving Structures/Total Floor Plan)

0 - 1,249 square feet	\$ 1,463.00
1,250 - 1,999 square feet	2,925.00
2,000 - 20,000 square feet	4,875.00
20,001 + square feet	11,700.00

#### Use Or Bulk Variance

Residential Uses	\$ 683.00
Non-Residential Uses	3,413.00

#### Other Land Use Applications

Sign Appeals	\$ 488.00
General Development Plan	12,188.00

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#### **MISCELLANEOUS NON-REFUNDABLE FEES (if applicable, incl. on first page of fee schedule)**

**Variations:** Application fee: \$195.00, plus the below relief requested:

1. Appeals (N.J.S.A. 40:55D-70(a)): Single family residential uses - \$146.00, Other uses - \$244.00
2. Interpretation of the Land Use Ordinance or Map (N.J.S.A. 40:55D-70 (b)): \$488.00
3. Bulk Variations (N.J.S.A. 40:55D-70 (c)): Single family residential uses - \$293.00, Other uses - \$488.00
4. Use Variations (N.J.S.A. 40:55D-70 (d)): Single family residential uses - \$293.00, Other uses - \$878.00

**Waiver of Site Plan Details Request:** \$293.00

**Sign Appeals:** \$ 146.00



App. # \_\_\_\_\_

**Township of Freehold**  
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**ESCROW MAINTENANCE FORM**

I understand that as owner and/or applicant that I am responsible to maintain an escrow account with the Township that will be used to pay for professional reviews of the project. The reviews are charged on an hourly basis and I will be billed monthly. If my account is not kept current, I will be in violation of Public Law 40:55D-52.2.(c) and work will not continue on the processing of the Application.

Person/Firm Responsible for Receiving Financial Account Information:

\_\_\_\_\_

Email address: \_\_\_\_\_

Address: \_\_\_\_\_ Phone: \_\_\_\_\_

Prefer to receive statements via:       Regular Mail       Electronic Mail

\_\_\_\_\_  
SIGNATURE

\_\_\_\_\_  
DATE

\_\_\_\_\_  
NAME, TITLE





Application: \_\_\_\_\_

**Township of Freehold**  
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**DISCLOSURE STATEMENT**

I am the:  Owner & Applicant       Applicant only (owner must also complete a Disclosure Statement)  
 Owner      Relationship to owner: \_\_\_\_\_

Pursuant to N.J. Rev. Stat. 40:55D-48.1, \_\_\_\_\_  
(Applicant's Name)

has applied to the Freehold Township Planning Board for permission to subdivide a parcel of land into six or more lots or has applied for a variance to construct a multiple dwelling of 25 or more family units or has applied for approval of a site to be used for commercial purposes under Planning Board application No. \_\_\_\_\_ and, thereof, discloses the names and addresses of all stockholders or individual partners who own at least 10% of its corporate stock or 10% of the interest in the partnership as the case may be (list below or provide attachment):

NAME OF STOCKHOLDER OR PARTNER	PERCENTAGE OF INTEREST
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

Or, see attached  (must still sign this form)

\_\_\_\_\_  
SIGNATURE

\_\_\_\_\_  
DATE

\_\_\_\_\_  
NAME, TITLE

FOR OFFICE USE: E-mail to Twp. Attny  
E-mail to PB Attny



**Township of Freehold**  
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**TAX STATEMENT**

Taxes must be current and will be verified prior to appearing before the Board.

This is to certify that taxes have been paid and are current for property owned by

\_\_\_\_\_

\_\_\_\_\_

at \_\_\_\_\_  
(Address)

known as Block (s) \_\_\_\_\_, Lot (s) \_\_\_\_\_.

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**FOR OFFICE USE ONLY:**       Taxes are Current       Taxes are Delinquent

Taxes for the next quarter are due \_\_\_\_\_  
(Date)

CERTIFIED BY:

\_\_\_\_\_  
Office of the Tax Collector

\_\_\_\_\_  
Date



Application: \_\_\_\_\_

**Township of Freehold**  
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**WAIVER OF STATUTORY TIME LIMITATIONS**

Applicant/Developer: \_\_\_\_\_

does hereby consent to an indefinite extension of time within which the Freehold Township Planning Board may consider applicant's application for:

\_\_\_\_\_ approval notwithstanding any statutory limitations applicable to said approval. Applicant reserves the right to withdraw this extension of time after expiration of the initial statutory period provided that applicant gives the Planning Board 30 days notice of applicant's intention to withdraw this waiver.

\_\_\_\_\_  
APPLICANT'S SIGNATURE

\_\_\_\_\_  
DATE

\_\_\_\_\_  
PRINT NAME, TITLE

# Request for Taxpayer Identification Number and Certification

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

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

<b>Print or type.</b>	<b>See Specific Instructions on page 3.</b>	<p><b>1</b> Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.</p> <hr/> <p><b>2</b> Business name/disregarded entity name, if different from above</p> <hr/> <p><b>3</b> Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only <b>one</b> of the following seven boxes.</p> <p><input type="checkbox"/> Individual/sole proprietor or single-member LLC      <input type="checkbox"/> C Corporation      <input type="checkbox"/> S Corporation      <input type="checkbox"/> Partnership      <input type="checkbox"/> Trust/estate</p> <p><input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____</p> <p><b>Note:</b> Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is <b>not</b> disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.</p> <p><input type="checkbox"/> Other (see instructions) ▶ _____</p>	<p><b>4</b> Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):</p> <p>Exempt payee code (if any) _____</p> <p>Exemption from FATCA reporting code (if any) _____</p> <p style="font-size: small;">(Applies to accounts maintained outside the U.S.)</p>
		<p><b>5</b> Address (number, street, and apt. or suite no.) See instructions.</p> <hr/> <p><b>6</b> City, state, and ZIP code</p> <hr/> <p><b>7</b> List account number(s) here (optional)</p>	<p>Requester's name and address (optional)</p> <hr/>

## Part I Taxpayer Identification Number (TIN)

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

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

<b>Social security number</b>						
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%; border: 1px solid black; height: 20px;"></td> <td style="width: 25%; border: 1px solid black; height: 20px;"></td> <td style="width: 5%; text-align: center;">-</td> <td style="width: 25%; border: 1px solid black; height: 20px;"></td> <td style="width: 5%; text-align: center;">-</td> <td style="width: 20%; border: 1px solid black; height: 20px;"></td> </tr> </table>			-		-	
		-		-		
<b>or</b>						
<b>Employer identification number</b>						
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%; border: 1px solid black; height: 20px;"></td> <td style="width: 25%; border: 1px solid black; height: 20px;"></td> <td style="width: 5%; text-align: center;">-</td> <td style="width: 25%; border: 1px solid black; height: 20px;"></td> <td style="width: 5%; border: 1px solid black; height: 20px;"></td> <td style="width: 20%; border: 1px solid black; height: 20px;"></td> </tr> </table>			-			
		-				

## Part II Certification

Under penalties of perjury, I certify that:

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

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

<b>Sign Here</b>	<p>Signature of U.S. person ▶ _____</p>	<p>Date ▶ _____</p>
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## General Instructions

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

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

## Purpose of Form

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

- Form 1099-INT (interest earned or paid)

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

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

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

By signing the filled-out form, you:

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

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

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

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

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

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

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

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

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

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

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

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

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

## Backup Withholding

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

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

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

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

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

Also see *Special rules for partnerships*, earlier.

## What is FATCA Reporting?

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

## Updating Your Information

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

## Penalties

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

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

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

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

## Specific Instructions

### Line 1

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

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

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

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

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

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

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

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

### Line 2

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

### Line 3

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

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

### Line 4, Exemptions

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

#### Exempt payee code.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

G—A real estate investment trust

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

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

J—A bank as defined in section 581

K—A broker

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

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

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

### Line 5

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

### Line 6

Enter your city, state, and ZIP code.

## Part I. Taxpayer Identification Number (TIN)

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

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

If you are a single-member LLC that is disregarded as an entity separate from its owner, enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

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

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

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

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

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

## Part II. Certification

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

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

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

**1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.**

You must give your correct TIN, but you do not have to sign the certification.

**2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983.**

You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

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

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

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

**What Name and Number To Give the Requester**

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

For this type of account:	Give name and EIN of:
14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
15. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

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

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

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

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

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

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

**Secure Your Tax Records From Identity Theft**

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

To reduce your risk:

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

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

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

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

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

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

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



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

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

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

## Privacy Act Notice

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



# Township of Freehold

## OFFICE OF THE PLANNING BOARD

One Municipal Plaza, Freehold, NJ 07728

### **GENERAL REQUIREMENTS FOR SERVING NOTICE OF PUBLIC HEARING**

All property owners within two hundred feet of a property subject to a variance hearing or other applications described in §190-7, before the Planning Board must be served notice as required under Section 190-7 of the Freehold Township Land Use Ordinance. The list of names and addresses will be prepared from the most recent tax maps of Freehold. A list of the Utility Companies and other Public Entities to be included with public notice will also be provided.

Notice shall be served upon the property owners and others noted at least ten (10) days prior to the date of your public hearing. You may send the notices by certified mail or personally, which means that you must have the homeowner sign and date next to their name.

If the property is within two hundred feet of an adjoining municipality, you will also be required to obtain a list of names from the Clerk of the municipality and must include that municipality in your public notice. If the property is within two hundred feet of an adjoining County, you will be required to also notify that adjoining County. Please refer to the certified property owners list and attachment for additional information on those who require public notice.

You are also required by law to publish a legal notice in the designated newspaper, the Asbury Park Press. Please bring your notice to the Asbury Park Press (or email per the included instructions) for publication. The notice MUST appear in the 'Legal Notice Section' of the newspaper at least ten days prior to the scheduled hearing. Please carefully review the APP's publication deadlines. Please note, the APP may alter the submission deadline (typically happens around various holidays).

Proof of Service must be submitted to the Planning Board Administrative Officer at least three days prior to public hearing. This can be emailed to [dbutch@twp.freehold.nj.us](mailto:dbutch@twp.freehold.nj.us) and the originals can be brought to the public hearing. The Proof of Service package should contain:

1. Affidavit of Service
2. Copy of the Notice from the APP
3. Affidavit of Publication from the APP
4. Copy of the public notice sent
5. Copy of the certified property owner's list (provided by the Township)
6. Proof of certified mailing (white & green receipts with date stamp)

If you are uncertain regarding the notice procedure, please call the Planning Board office at 732-294-2080 for further information.

**AFFIDAVIT OF PROOF OF SERVICE**

State of New Jersey            )  
County of Monmouth         ) ss.

I, \_\_\_\_\_, being of full age and being duly sworn according to law, say and depose that:

- 1. I am the (applicant) (representative) of the applicant in the above entitled matter.
- 2. I have served notice of public hearing regarding the above entitled matter to each and all persons upon whom service must be made, and in the required form, and according to the attached list.
- 3. The manner of service was as follows: \_\_\_\_\_.
- 4. The date on which service was made \_\_\_\_\_.
- 5. Attached to this Affidavit is a true copy of the form of notice which served and the certified return receipts (if service was by certified mail).

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Printed Name

**Sworn to and Subscribed before me**

This \_\_\_\_\_ day of \_\_\_\_\_,  
20\_\_\_\_.

\_\_\_\_\_  
Notary Public

**NOTE: The following notice must be printed in the Asbury Park Press newspaper no less than ten(10) days prior to your scheduled hearing date. You will need to call the Asbury Park Press to arrange for a timely publication. (The telephone and fax numbers are attached.) Copies of this notice must also be sent to each property owner within two hundred feet of the property in question as well as any other agencies that appear on your certified list of names. The notices must be sent certified mail, return receipt requested and postmarked no less than ten (10) days before the scheduled hearing date. If you are hand delivering your notices, the recipient must sign their name and date next to their name on the property owners list. You will then be required to present proof to the Board that this has been done.**

SAMPLE LEGAL NOTICE

Township of Freehold  
Planning Board  
Application # \_\_\_\_\_

PLEASE TAKE NOTICE that \_\_\_\_\_ (owner/contract purchaser)  
(Name of Applicant)

of Block \_\_\_\_\_, Lot \_\_\_\_\_ on the Freehold Township Tax Map, known as

\_\_\_\_\_ said property located in the \_\_\_\_\_ zone, has applied to the  
(Address)

Freehold Township Planning Board for the following variances: \_\_\_\_\_  
(Describe all variances requested-See examples)

on the property in order to construct \_\_\_\_\_ and for such other variances or  
(Describe proposed construction)

waivers or other relief as the Board shall deem necessary and appropriate.

A pubic hearing on this application will be held at the Freehold Township Municipal Building,

One Municipal Plaza, Freehold, New Jersey at 7:00 p.m. on \_\_\_\_\_, at which time  
(Hearing date)

time, members of the public may heard.

A copy of the application and plans are on file in the office of the Planning Board for public inspection during business hours.

\_\_\_\_\_  
Name of Applicant or Attorney

\_\_\_\_\_  
Address

## EXAMPLES OF VARIANCES

1. A variance for the use itself pursuant to N.J.S.A. 40:55D-70(d) since that use is prohibited in the zone; and
2. A variance to construct the \_\_\_\_\_ on a lot that does not have frontage on an improved street; and/or
3. A variance to construct \_\_\_\_\_ in a place shown to be part of a public street on the official map; and/or
4. Bulk variances, pursuant to N.J.S.A. 40:55D-70(c) as to:
  - (a) lot area \_\_\_\_\_ square feet existing vs. \_\_\_\_\_ square feet required; and
  - (b) lot width \_\_\_\_\_ square feet proposed vs. \_\_\_\_\_ square feet required; and
  - (c) lot depth \_\_\_\_\_ square feet proposed vs. \_\_\_\_\_ square feet required; and
  - (d) front yard setback \_\_\_\_\_ feet proposed vs. \_\_\_\_\_ feet required; and
  - (e) rear yard setback \_\_\_\_\_ feet existing vs. \_\_\_\_\_ feet required; and
  - (f) side yard setback \_\_\_\_\_ feet and \_\_\_\_\_ feet proposed vs. \_\_\_\_\_ feet required;
  - (g) Other – specify \_\_\_\_\_ feet proposed vs. \_\_\_\_\_ feet required; and/or
  - (h) minor subdivision in conjunction with the relief described above; and
  - (i) site plan approval in conjunction with the relief described above; and
  - (j) waivers as to the following requirements of the Freehold Township Land Use Ordinance – specify \_\_\_\_\_



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**CLASSIFIED LEGAL ADVERTISING**

**ASBURY PARK PRESS**

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**e-mail: [applegals@gannett.com](mailto:applegals@gannett.com)**

<b>Deadline</b>	<b>Date of Publication</b>
Wednesday, 2 pm	Monday
Thursday, 10 am	Tuesday
Friday, 10 am	Wednesday
Monday, 10 am	Thursday
Tuesday, 10 am	Friday
NO PRINTED PAPER	Saturday
Wednesday, 2 pm	Sunday