

RESOLUTION OF THE TOWNSHIP OF IRVINGTON, NJ

No. DRF 16-0913-63

Date of Adoption SEPT. 13, 2016

APPROVED AS TO FORM AND LEGALITY ON THE BASIS OF FACTS SET FORTH BY

Legislative Research Officer

PRESENTED BY COUNCIL MEMBER INMAN SECONDED BY HUDLEY

RESOLUTION OF THE TOWNSHIP OF IRVINGTON, COUNTY OF ESSEX, STATE OF NEW JERSEY, AUTHORIZING THE ISSUANCE OF A DUPLICATE TAX SALE CERTIFICATE PURSUANT TO CHAPTER 99 OF THE PUBLIC LAWS OF 1997

WHEREAS, the Tax Collector of this municipality has previously issued a tax sale certificate to MARIA SCARIATI, which is dated December 27, 2012, covering premises commonly known and referred to as Block 203, Lot 4 as set out on the municipal tax map then in use which certificate bears number 12-02186 and;

WHEREAS, the purchaser of the aforesaid tax sale certificate has indicated to the tax collector that they have lost or otherwise misplaced the original tax sale certificate and have duly filed the appropriate Affidavit of Loss with the Tax Collector, a copy of which is attached hereto;

NOW, THEREFORE, BE IT RESOLVED BY THE MUNICIPAL COUNCIL OF THE TOWNSHIP OF IRVINGTON, COUNTY OF ESSEX, STATE OF NEW JERSEY, that the Tax Collector of the Township of Irvington be and is hereby authorized, upon receipt of the appropriately executed and notarized Loss Affidavit and the reduced payment fee of \$25.00 per certificate to issue an appropriate duplicate tax sale certificate to the said purchaser covering the certificate lost as previously described all in accordance with the requirements of Chapter 99 of Public Laws of 1997.

BE IT FURTHER RESOLVED that a copy of this Resolution and the Loss Affidavit be attached to the duplicate certificate to be issued to said purchaser and that said duplicate certificate shall be stamped or otherwise have imprinted upon it the word "Duplicate" as required by law.

RECORD OF COUNCIL VOTE

X = Indicates Vote N.V. = No Vote A.B. = Absent

COUNCIL MEMBER	YES	NO	N.V.	A.B.	COUNCIL MEMBER	YES	NO	N.V.	A.B.
BURGESS, 1ST VICE PRESIDENT	X				INMAN	X			
COX	X				JONES, 2ND VICEPRESIDENT	X			
FREDERIC	X				LYONS, PRESIDENT	X			
DR. HUDLEY	X								

PRESIDENT OF COUNCIL David Lyons MUNICIPAL CLERK David Lyons DATE SEPT. 13, 2016

I hereby certify that the foregoing is a true copy of a Resolution duly adopted by the Municipal Council. In witness whereof I have hereunto set my hand and the Corporate Seal of the Township of Irvington.

MUNICIPAL CLERK David Lyons DATE SEP 13 2016

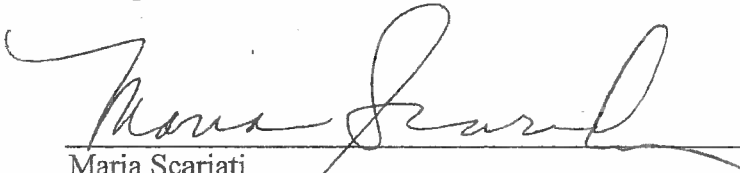
ADMINISTRATOR ☐ ASSESSOR ☐ BLDG ☐ CFO ☒ COLLECTOR ☒ COURT ☐ ENGINEER ☐ FIRE ☐ HEALTH ☐ HOUSING ☐ INIC ☐ JUDGE ☐ LEGAL ☐ LIBR ☐ LICEN ☐ MAYOR ☐ OCDP ☐ PARKS ☐ PAYROLL ☐ PUBLIC SAFETY ☐ DIR ☐ PUBLIC WORKS ☐ PURCHASING ☐ SEC ☐ PB/ZBA ☐ TRAFFIC ☐ ZONING ☐ OFF ☐ DLGS ☐ GNCD ☐ OTHER(S): _____

**AFFIDAVIT OF LOST CERTIFICATE OF SALE
PURSUANT TO CHAPTER 99 OF PUBLIC LAWS OF 1997**

THIS IS TO CERTIFY THAT the following tax sale certificate issued to the undersigned, Maria Scariati, 101 Bentley Ave, Jersey City, NJ by the Collector of Taxes of the Irvington Township, in the County of Essex, and the State of New Jersey, on lands known as Tax Maps and Tax Duplicate of said municipality as Block 203/Lot 04, also known as 76-82 Coit Street, and assessed thereon to Equinox Entities Ltd., is lost and has not been recorded, transferred or otherwise assigned. I make this affidavit to induce the Municipality to authorize the issuance of a Duplicate Tax Sale Certificate.

DATE OF SALE: 12/27/12
CERTIFICATE NO.: 12-02186
SALE AMOUNT: \$6,000.26

IN WITNESS WHEREOF, the said Maria Scariati has hereunto set her hand and seal this 9th day of September 2016



Maria Scariati
101 Bentley Ave.
Jersey City, N.J. 07304

STATE OF NEW JERSEY:
COUNTY OF HUDSON:

BE IT REMEMBERED that on this _____ day of September, 2016, before me the subscriber, a Notary Public of New Jersey personally appeared _____, who I am satisfied, is the person name in and who executed the within instrument, and thereupon she acknowledge, that she signed, sealed and delivered the same as her act and deed, for the uses and purposes therein expressed

Notary



TONY VAUSS
Mayor

TOWNSHIP OF IRVINGTON
DEPARTMENT OF REVENUE AND FINANCE
OFFICE OF THE TAX COLLECTOR
MUNICIPAL BUILDING – 1 CIVIC SQUARE
IRVINGTON, NJ 07111
TEL (973) 399-6613
FAX (973) 399-6618

FAHEEM J. RA'OOF,
CPA, CFO
Director of Revenue &
Finance

BEVERLY BAYTOPS, C.T.C.
Tax Collector

MEMORANDUM

To: Musa Malik
Business Administrator

From: Beverly Baytops, C.T.C.
Tax Collector

Date: September 13, 2016

Re: 76-82 Coit Street / Block 203 Lot 4

-
- May 5, 2015 – Harriet Singleton for Equinox Entities requested lien redemption figures via email to Florence Brooks of the Tax Office
 - May 8, 2015 – Florence faxed a lien redemption worksheet Cert# 13-00932 to Tzvi Rivkin (the lienholder) to verify and approve the figures before releasing redemption amount to the taxpayer for payment
 - Rivkin approved the redemption figure in the amount of \$76,473.44 to redeem the lien
 - May 12, 2015 – Florence emailed the lien redemption amounts due for two (2) open liens: Cert# 12-02186 & Cert# 13-00932 in the amounts of \$15,871.66 and \$76,473.44 respectively
 - May 29, 2015 – Cashier Ayana Mayes received and processed lien redemption payments for both liens and notified lienholder of redemption
 - Rivkin contacted the tax office and informed Florence the lien redemption was incorrect and he was missing a 2014 2nd quarter sub payment in the amount of \$5,782.08 in which he paid on 5.27.2014
 - June 1, 2015 – I researched the sub payment made by Rivkin, agreed with his findings that the sub payment was not included in the lien redemption worksheet

he had previously approved; I made the sub payment adjustment to his lien and told Florence to notify Harriet that an additional payment was required to satisfy the lien

- June 1, 2015 – Florence emailed Harriet of Equinox regarding the additional amount of \$6,385.25 to satisfy the lien for Rivkin
- September 9, 2015 – I emailed Harriet a W-9 form to complete and informed her I would be issuing her a refund of the \$76,473.44 for the lien redemption on Cert# 13-00932; I did not get a response from anyone
- September 8, 2016 – I had a meeting with John Sowell and Faheem Ra'Oof regarding the lien redemption and realized that the 2014 sub payment Rivkin made was inadvertently posted to the wrong lien certificate and the taxpayer had actually paid the amount owed to Rivkin when redeeming Cert# 12-02186

Florence Brooks

From: harriett singleton <h_singleton@lightsolutions.com>
Sent: Tuesday, May 05, 2015 12:17 PM
To: Florence Brooks
Subject: LIEN REDEMPTION AMOUNT BLOCK/LOT 203.4

Importance: High

MADAME,

PLEASE ADVISE THE REDEMPTION AMOUNTS & PAYEE[S] AT THE EARLIEST DATE FOR THE AFORELISTED PROPERTY SO THAT WE MIGHT REMOVE THE LIENS AGAINST OUR PROPERTY.

THANK YOU FOR YOUR IMMEDIATE ATTENTION TO THIS MATTER.

SINCERELY,

HARRIETT SINGLETON
for
EQUINOX ENTITIES LTD.

May 8, 2015
11:10 AMTownship of Irvington
Lien Redemption Work Sheet

Page No: 1

Certificate: 13-00932
Prop Loc: 76-82 COIT ST.Owner: EQUINOX ENTITIES, LTD
Address: 82 COIT STREET
IRVINGTON, NEW JERSEY 07111Type of Lien: Outside
Interest Rate: 18.00
Apr 2: N
Premium: 0.00Block/Lot/Qual: 203,
Sale Date: 12/27/13
Redemption Calculation Date: 06/29/15
Include Current Charges: N4.
Holder Name: TZVI RIVKIN
Address: 33 ALEXANDRIA ROAD
MORRISTOWN, NJ 07960

Holder Id: RIVKIN

TAX SALE CERTIFICATE:

Balance Type	Principal	Interest	Total
Tax	22,815.00	2,144.47	24,959.47
Cost: 150.00			
Total Certificate: 25,109.47			
#Days: 542 Per Dien: 12.554735 Int on Cert: 6,804.67			
Redemption Penalty (6.00 %): 1,506.57			
Total: 33,420.71			

SUBSEQUENT CHARGES:

Balance Type	Year	Prd	Date	Prin/Penalty	Interest Rate	Per Dien	#Days	Interest	Total
Tax 6% Penalty 2013	4		12/31/13	1,508.83					1,508.83
Total Principal plus Interest thru 12/31/13 plus 6% Penalty:				1,508.83					
Subsequent Interest on 1,508.83					18.00	0.754415	539	406.63	406.63
Tax	2014	1	02/24/14	6,769.34	18.00	2.884670	306	882.71	6,652.05
Tax	2014	2	05/27/14	11.41	18.00	0.005705	213	1.22	12.63
Tax	2014	3	09/15/14	19,471.08	18.00	5.235540	105	549.73	11,020.81
Tax 6% Penalty 2014	4		12/31/14	1,444.94					1,444.94
Total Principal plus Interest thru 12/31/14 plus 6% Penalty:				19,130.43					
Subsequent Interest on 19,130.43					18.00	9.565215	179	1,712.17	1,712.17
Tax	2014	4	01/05/15	19,728.67	18.00	5.364335	174	933.39	11,662.06
Tax	2015	1	02/27/15	8,087.29	18.00	4.043645	122	493.32	8,580.61
Total:				38,021.56				4,979.17	43,000.73

BALANCE TYPE SUMMARY:

	Certificate Total & Subseq. Prin/Penalty	Interest	Total
Certificate Tax	24,959.47	6,764.02	31,723.49
Subseq Tax	38,021.56	4,979.17	43,000.73
Total Tax	62,981.03	11,743.19	74,724.22
Certificate Cost	150.00	40.65	190.65

LIEN REDEMPTION:

Principal: 60,177.26
Redemption Penalty (6.00 %): 1,506.57

OK

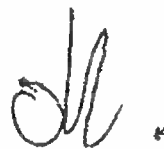
May 8, 2015
11:10 AM

Township of Irvington
Lien Redemption Work Sheet

Page No: 2

Tax Penalty:	2,953.77
Interest:	11,783.84
Recording Fees:	40.00
Other Fees:	12.00
TOTAL REDEMPTION:	76,473.44

Total Per Diem: 32.282345

Florence Brooks

From: Florence Brooks
Sent: Tuesday, May 12, 2015 1:00 PM
To: 'h_singleton@lightsolutions.com'
Subject: lien redemption amount
Attachments: Block 203 Lot 4 Harriett Singleton.pdf

TOWNSHIP OF IRVINGTON
OFFICE OF THE TAX COLLECTOR
MUNICIPAL BUILDING & CIVIC SQUARE
IRVINGTON, NJ 07111
PH. (973) 399-6617 FAX (973) 399-6618

FACSIMILE TRANSMITTAL SHEET

TO: Harriett Singleton FROM: FLORENCE
COMPANY: Equinox Entities DATE: 5/12/15
FAX NUMBER: TOTAL NO. OF PAGES INCLUDING COVER: 4
PHONE NUMBER: SENDER'S REFERENCE NUMBER:
BLOCK 203 LOT 4
RE: LIEN REDEMPTION FIGURES CERT# 12-02186 & 13-00932

ADDITIONAL INTEREST & PENALTIES MAY APPLY IF NOT RECEIVED IN THIS OFFICE BY 5/29/15

NOTES/COMMENTS:

PLEASE REMIT ONE (1) BANK CERTIFIED CHECK OR MONEY ORDER(S) FOR EACH INDIVIDUAL CERTIFICATE. **ATTORNEY/TITLE CO. TRUST CHECKS ARE NOT** ACCEPTABLE FOR LIEN REDEMPTIONS AND WILL BE RETURNED.

EACH CHECK IS TO BE MADE PAYABLE TO: TOWNSHIP OF IRVINGTON AND MAILED TO THE ABOVE ADDRESS. **DO NOT** COMBINE LIEN CANCELLATION FEE (\$40.00) WITH LIEN REDEMPTION CHECK.

CHECKS WILL BE RETURNED IF THEY ARE NOT BANK CERTIFIED, CASHIER CHECKS OR MONEY ORDERS. POSTMARKS ARE NOT ACCEPTED. LIEN CHECKS SHOULD BE FOR THE "EXACT AMOUNT".

<u>CERTIFICATE #</u>	<u>AMOUNT TO REDEEM</u>
<u>See</u>	<u>Attached</u>
CERTIFIED/CASHIER'S CHECK OR MONEY ORDER ONLY	

BANK CERTIFIED CHECKS OR MONEY ORDERS ONLY!!!

May 12, 2015
12:25 PM

\$ 8958.39

Township of Irvington
Lien Redemption Work Sheet

Page No: 1

Certificate: 12-02186
Prop Loc: 76-82 COIT ST.

Owner: EQUINOX ENTITIES, LTD
Address: 82 COIT STREET
IRVINGTON, NEW JERSEY 07111

Type of Lien: Outside
Interest Rate: 18.00
Apr 2: N
Premium: 0.00

Block/Lot/Qual: 203.

Sale Date: 12/27/12

Redemption Calculation Date: 05/29/15

Include Current Charges: N

4.

Holder Name: MARIA SCARIATI
Address: 101 BENTLEY AVENUE
JERSEY CITY, NJ 07304

Holder Id: SCARIATI

TAX SALE CERTIFICATE:

Balance Type	Principal	Interest	Total
Tax	5,762.25	138.01	5,900.26

Cost: 100.00
Total Certificate: 6,000.26
#Days: 902 Per Diem: 3.000130 Int on Cert: 2,706.12
Redemption Penalty (4.00 %): 240.01
Total: 8,946.39

CERTIFIED/CASHIER'S CHECK
OR
MONEY ORDER
ONLY

SUBSEQUENT CHARGES:

Balance Type	Year	Prd	Date	Prin/Penalty	Interest Rate	Per Diem	#Days	Interest	Total
Sewer	2014	1	05/23/14	4.18	18.00	0.002090	396	0.83	5.01
Tax	2014	2	05/23/14	5,766.49	18.00	2.883245	396	1,141.77	6,908.26
			Total:	5,770.67				1,142.60	6,913.27

BALANCE TYPE SUMMARY:

	Certificate Total & Subseq. Prin/Penalty	Interest	Total
Certificate Tax	5,900.26	2,661.02	8,561.28
Subseq Tax	5,766.49	1,141.77	6,908.26
Total Tax	11,666.75	3,802.79	15,469.54
Subseq Sewer	4.18	0.83	5.01
Total Sewer	4.18	0.83	5.01
Certificate Cost	100.00	45.10	145.10

LIEN REDEMPTION:

Principal: 11,770.93
Redemption Penalty (4.00 %): 240.01
Interest: 3,848.72
Other Fees: 12.00
TOTAL REDEMPTION: 15,871.66
Total Per Diem: 5.885465

May 8, 2015
11:10 AM

Township of Irvington
Lien Redemption Work Sheet

Page No: 1

Certificate: 13-00932
Prop Loc: 76-82 COIT ST.

Owner: EQUINOX ENTITIES, LTD
Address: 82 COIT STREET
IRVINGTON, NEW JERSEY 07111

Type of Lien: Outside
Interest Rate: 18.00
Apr 2: N
Premium: 0.00

Block/Lot/Qual: 203.
Sale Date: 12/27/13
Redemption Calculation Date: 05/29/15
Include Current Charges: N

4.
Holder Name: TZVI RIVKIN
Address: 33 ALEXANDRIA ROAD
MORRISTOWN, NJ 07960

Holder Id: RIVKIN

TAX SALE CERTIFICATE:

Balance Type	Principal	Interest	Total
Tax	22,815.00	2,144.47	24,959.47

Cost: 150.00
Total Certificate: 25,109.47
#Days: 542 Per Diem: 12.554735 Int on Cert: 6,804.67
Redemption Penalty (6.00 %): 1,506.57
Total: 33,420.71

CERTIFICATE ASHIER'S CHECK
OR
MONEY ORDER
ONLY

SUBSEQUENT CHARGES:

Balance Type	Year	Prd	Date	Prin/Penalty	Interest Rate	Per Diem	#Days	Interest	Total
Tax 6% Penalty 2013	4		12/31/13	1,508.83					1,508.83
Total Principal plus Interest thru 12/31/13 plus 6% Penalty:						1,508.83			
Subsequent Interest on 1,508.83					18.00	0.754415	539	406.63	406.63
Tax	2014	1	02/24/14	5,769.34	18.00	2.884670	306	882.71	6,652.05
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Tax 6% Penalty 2014	4		12/31/14	1,444.94					1,444.94
Total Principal plus Interest thru 12/31/14 plus 6% Penalty:						19,130.43			
Subsequent Interest on 19,130.43					18.00	9.565215	179	1,712.17	1,712.17
Tax	2014	4	01/05/15	10,728.67	18.00	5.364335	174	933.39	11,662.06
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Total:				38,021.56				4,979.17	43,000.73

BALANCE TYPE SUMMARY:

	Certificate Total & Subseq. Prin/Penalty	Interest	Total
Certificate Tax	24,959.47	6,764.02	31,723.49
Subseq Tax	38,021.56	4,979.17	43,000.73
Total Tax	62,981.03	11,743.19	74,724.22
Certificate Cost	150.00	40.65	190.65

LIEN REDEMPTION:

Principal: 60,177.26
Redemption Penalty (6.00 %): 1,506.57

May '8, 2015
11:10 AM

Township of Irvington
Lien Redemption Work Sheet

203-4

Page No: 2

TSC# 13-00932

Tax Penalty: 2,953.77
Interest: 11,783.84
Recording Fees: 40.00
Other Fees: 12.00
TOTAL REDEMPTION: 76,473.44

Total Per Diem: 32.282345

+ 40.00

Two (2) Separate Checks
Required for This Payment
✓ 1st Check - \$40.00 Cancellation Fee
✓ 2nd Check - \$ 76,473.44

CERTIFIED/CASHIER'S CHECK
OR
MONEY ORDER
ONLY



TONY VAUSS
Mayor

TOWNSHIP OF IRVINGTON
DEPARTMENT OF REVENUE AND FINANCE
OFFICE OF THE TAX COLLECTOR
MUNICIPAL BUILDING - 1 CIVIC SQUARE
IRVINGTON, NJ 07111
TEL (973) 399-6613
FAX (973) 399-6618
www.irvington.net

FAHEEM J. RA'OOF,
CPA, CFO
Director of Revenue &
Finance

BEVERLY BAYTOPS, C.T.C.
Tax Collector
bbaytops@irvington.net

NOTICE OF LIEN REDEMPTION

Date: May 29, 2015

To: Irvington

RE: BLOCK 203 LOT 4 QUAL

Please be advised that Certificate of Sale # 13-00932 was redeemed today (interest calculated to 6/29/15). Total amount of redemption is \$ 76,473.44. Legal fees were collected in the amount of \$ and will be forwarded upon receipt of Order of Tax Costs. Premium amount to be paid from trust account is \$.

Please send the certificate endorsed for cancellation to us, so we can release these funds to you.

FORM107 140-1212

06000464

CASHIER'S CHECK



No. 2532762

55-760

DATE MAY 28, 2015

PAY TO THE
ORDER OF TOWNSHIP OF IRVINGTON #13-00932

\$ 76,473.44

SEVENTY SIX THOUSAND FOUR HUNDRED SEVENTY THREE AND 44 / 100 DOLLARS

MARIA SCARIATI

REMITTER



203-4

[Signature]
PNC Bank, National Association
OFFICIAL SIGNATURE

⑈02532762⑈ ⑈03⑈207607⑈ 80⑈000⑈302⑈

Send Result Report



MFP

TASKalfa 520i

Firmware Version 2KS_2F00.006.016 2010.09.18

05/29/2015 14:58
[2KS_1000.006.001] [2KS_1100.001.002] [2KS_7000.006.012]

Job No.: 140318

Total Time: 0°00'28"

Page: 001

Complete

Document: doc14031820150529145733



TONY VAUSS
Mayor

TOWNSHIP OF IRVINGTON
DEPARTMENT OF REVENUE AND FINANCE
OFFICE OF THE TAX COLLECTOR
MUNICIPAL BUILDING - 1 CIVIC SQUARE
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FAHEEM J. RA'OOE,
CPA, CFO
Director of Revenue &
Finance

BEVERLY BAYTOPS, C.T.C.
Tax Collector
bbaytops@irvington.net

NOTICE OF LIEN REDEMPTION

Date:

May 29, 2015

To:

Mr. Birkin

RE: BLOCK

203

LOT

4

QUAL

No.	Date and Time	Destination	Times	Type	Result	Resolution/ECH
001	05/29/15 14:58	RIVKIN	0°00'28"	FAX	OK	200x100 Normal/On

06000464

CASHIER'S CHECK



No. 2532761

DATE MAY 28, 2015

PAY TO THE ORDER OF

TOWNSHIP OF IRVINGTON #12-02106

\$ 15,871.66

FIFTEEN THOUSAND EIGHT HUNDRED SEVENTY ONE AND 66 / 100 DOLLARS

MARIA SCARIATI

REMITTER



203-4

Julitha Indura
PNC Bank, National Association
OFFICIAL SIGNATURE

⑈02532761⑈ ⑈031207607⑈ 8010001302⑈

FORM 107140-1212

06000464

CASHIER'S CHECK



No. 2532762

DATE MAY 28, 2015

PAY TO THE ORDER OF

TOWNSHIP OF IRVINGTON #13-00932

\$ 76,473.44

SEVENTY SIX THOUSAND FOUR HUNDRED SEVENTY THREE AND 44 / 100 DOLLARS

MARIA SCARIATI

REMITTER



203-4

Julitha Indura
PNC Bank, National Association
OFFICIAL SIGNATURE

⑈02532762⑈ ⑈031207607⑈ 8010001302⑈

06000464

**PNC BANK**PNC Bank, National Association
New Jersey

No. 2532763

55-760/3

CASHIER'S CHECKDATE MAY 28, 2015PAY TO THE
ORDER OFTOWNSHIP OF IRVINGTON #13-00932

\$

40.00FORTY AND 00 / 100 DOLLARSSecurity Features
Detailed on backMARIA SCARIATI

REMITTER



203-9

PNC Bank, National Association

OFFICIAL SIGNATURE

MP

⑈02532763⑈ ⑆031207607⑆ 8010001302⑈

TAX LIEN #

BLOCK

203

DATE

5/22/14

LOT

Q 4

QUAL

I, Tru RivkinHEREBY CERTIFY
HAVE PAID SUBSEQUENT MUNICIPAL LIENS ON THE TAX SALE CERTIFICATE
HOLD IN THE AMOUNT OF:INTEREST
RECORDING:

\$ 207.91

74.17

TOTAL:

~~1,154.42~~

5,782.08

SIGNED (Tax Lien Holder)

SWORN AND SUBSCRIBED TO
BEFORE ME THIS 22nd DAY

OF May 2014

(Tax Collector or Notary Public)

THIS AFFIDAVIT MUST BE ON FILE IN THE COLLECTOR'S OFFICE OF THE
R.S. 54:5-62 AND R.S. 54:5-99. OF IN ACCORDANCE WITH

ATTN: Florence

IMAGES

(continued)

ACCOUNT # 000006905251315

See both front and back images of cleared checks at Chase.com. If you're not enrolled in this free service, please enroll now.

TEVA E. SERVICE
TO: ALABAMA
FROM: ALABAMA
DATE: 5/22/14
AMOUNT: \$1,000.00
CHASE O
351-31
351-31
005690198747 MAY 27 #0000001074 SZ 180.35

TEVA E. SERVICE
TO: ALABAMA
FROM: ALABAMA
DATE: 5/22/14
AMOUNT: \$1,000.00
CHASE O
351-2
351-2
005690198746 MAY 27 #0000001075 SZ 154.39

TEVA E. SERVICE
TO: ALABAMA
FROM: ALABAMA
DATE: 5/22/14
AMOUNT: \$1,000.00
CHASE O
358-1
358-1
003880817062 MAY 27 #0000001076 SZ 207.89

TEVA E. SERVICE
TO: ALABAMA
FROM: ALABAMA
DATE: 5/22/14
AMOUNT: \$1,000.00
CHASE O
354-12
354-12
003880817063 MAY 27 #0000001077 SZ 255.29

TEVA E. SERVICE
TO: ALABAMA
FROM: ALABAMA
DATE: 5/22/14
AMOUNT: \$1,000.00
CHASE O
362-16
362-16
003880817064 MAY 27 #0000001078 SZ 1436.37

TEVA E. SERVICE
TO: ALABAMA
FROM: ALABAMA
DATE: 5/22/14
AMOUNT: \$1,000.00
CHASE O
363-4
363-4
005690064832 MAY 28 #0000000497 SZ 782.08

Fenny



June 1, 2015
10:56 AM

Township of Irvington
Tax Account Detail Inquiry

Page No: 1

BLQ: 203. 4.
Owner Name: EQUINOX ENTITIES, LTD

Tax Year: 2012 to 2015
Property Location: 76-82 COIT ST.

Rivkin

Tax Year: 2012	Qtr 1	Qtr 2	Qtr 3	Qtr 4	Total
Original Billed:	5,378.75	5,378.75	5,573.75	5,762.25	22,093.50
Payments:	5,378.75	5,378.75	5,573.75	5,762.25	22,093.50
Balance:	0.00	0.00	0.00	0.00	0.00

Date	Qtr	Type	Code	Check No	Mthd	Reference	Batch Id	Principal	Interest	2012 Prin Balance
		Description								
		Original Billed						22,093.50		22,093.50
02/10/12	1	Payment	001	10772	CK	1200 106	AMANDA	5,378.75	0.00	16,714.75
		LIGHT SOLUTIONS INC								
05/10/12	2	Payment	001	10812	CK	1866 85	MELINDA	5,378.75	0.00	11,336.00
		OWNER								
08/10/12	3	Payment	001	189	CK	2416 53	MELINDA	5,573.75	0.00	5,762.25
		OWNER								
12/27/12	4	Payment	901		CS	3279 6 3		5,762.25	138.01	0.00
12/27/12	4	Reversal	901		CS	3285 3 3		5,762.25	138.01	5,762.25
12/27/12	4	Payment	001		CS	3320 6	SCARIATI	5,762.25	138.01	0.00
		MARIE SCARIATI								
12/27/12	4	Reversal	001		CS	3323 3	SCARIATI	5,762.25	138.01	5,762.25
		MARIE SCARIATI								
12/27/12	4	Payment	901		CS	3351 6	TAXSALE2	5,762.25	138.01	0.00
		SCARIATI								

Tax Year: 2013	Qtr 1	Qtr 2	Qtr 3	Qtr 4	Total
Original Billed:	5,523.38	5,523.37	5,841.88	5,926.37	22,815.00
Payments:	5,523.38	5,523.37	5,841.88	5,926.37	22,815.00
Balance:	0.00	0.00	0.00	0.00	0.00

Date	Qtr	Type	Code	Check No	Mthd	Reference	Batch Id	Principal	Interest	2013 Prin Balance
		Description								
		Original Billed						22,815.00		22,815.00
12/27/13	1	Payment	901	1646706784	CK	5277 39	RIVKIN	5,523.38	900.31	17,291.62
		TAX SALE								
12/27/13	2	Payment	901	1646706784	CK	5277 40	RIVKIN	5,523.37	651.76	11,768.25
		TAX SALE								
12/27/13	3	Payment	901	1646706784	CK	5277 41	RIVKIN	5,841.88	426.46	5,926.37
		TAX SALE								
12/27/13	4	Payment	901	1646706784	CK	5277 42	RIVKIN	5,926.37	165.94	0.00
		TAX SALE								

Tax Year: 2014	Qtr 1	Qtr 2	Qtr 3	Qtr 4	Total
Original Billed:	5,703.75	5,703.75	10,245.68	10,280.79	31,933.97
Payments:	5,703.75	5,703.75	10,245.68	0.00	21,653.18
Balance Adjust:	0.00	0.00	0.00	10,280.79	10,280.79
Balance:	0.00	0.00	0.00	0.00	0.00

Date	Qtr	Type	Code	Check No	Mthd	Reference	Batch Id	Principal	Interest	2014 Prin Balance
		Description								
		Original Billed						31,933.97		31,933.97
02/24/14	1	Payment	SUT	220	CK	5484 1	SUBS	5,703.75	65.59	26,230.22
		TZI RIVKIN								

Page No: 2

Date	Type Description	Code	Check No	Mthd	Reference	Batch Id	Principal	Interest	Total
12/27/12	Payment TAX SALE COST	904		CS	3351	7 TAXSALE2	0.00	100.00	100.00
12/27/12	Payment TAX SALE COST	904		CS	3279	7 3	0.00	100.00	100.00
12/27/12	Reversal TAX SALE COST	904		CS	3285	7 3	0.00	100.00	100.00
12/27/12	Payment TAX SALE COST	COS		CS	3320	7 SCARIATI	0.00	100.00	100.00
12/27/12	Reversal TAX SALE COST	COS		CS	3323	5 SCARIATI	0.00	100.00	100.00
12/27/13	Payment TAX SALE COST	904	1646706784	CK	5277	43 RIVKIN	0.00	150.00	150.00
05/29/15	Payment LIEN CANCELLATION SCARIATI	M09	2532763	CK	7564	38 AYANA	40.00	0.00	40.00
				TSC#13-00932					290.00

Florence Brooks

From: Florence Brooks
Sent: Monday, June 01, 2015 4:29 PM
To: 'h_singleton@lightsolutions.com'
Subject: Lien redemption amount update for TSC#13-00932

Additional redemption fees in the amount of \$6,385.25 (includes the amount paid originally and interest due)and are due on this certificate because they were paid by the lienholder and were not included in the lien. If you need proof of payment, we have the lienholder's affidavit. The lienholder will not release the certificate if this additional amount is not paid. If you have any questions, please feel free to contact me.

Florence Brooks

Beverly Baytops

From: Beverly Baytops
Sent: Tuesday, September 29, 2015 10:20 AM
To: 'h_singleton@lightsolutions.com'
Subject: block 203 lot 4 - cert# 13-00932
Attachments: fw9.pdf

Importance: High

Please be advised we are voiding the lien redemption on cert# 13-00932 in the amount of \$76,473.44 and issuing a refund to you for said amount. The lien amount was incorrect and additional funds are due.

Please complete the attached w-9 form and return to me as soon as possible in order to process your refund. Feel free to contact this office if you have any questions.

Beverly Baytops, C.T.C.
Irvington Tax Collector
1 Civic Square - Room 101
Irvington, NJ 07111
973-399-6614 T
973-399-6618 F
bbaytops@irvingtonnj.org

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

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the 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 instructions for line 1 and 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. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.

Sign Here
Signature of U.S. person ▶

Date ▶

General Instructions

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

Future developments. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at www.irs.gov/fw9.

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? on page 2.

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?* on page 2 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 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 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 28% 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 Part II instructions on page 3 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* on page 3 and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships* above.

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* on page 3 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, list first, and then circle, the name of the person or entity whose number you entered in Part I of 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)(ii). 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 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 in line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box in line 3.

Limited Liability Company (LLC). If the name on line 1 is an LLC treated as a partnership for U.S. federal tax purposes, check the "Limited Liability Company" box and enter "P" in the space provided. If the LLC has filed Form 8832 or 2553 to be taxed as a corporation, check the "Limited Liability Company" box and in the space provided enter "C" for C corporation or "S" for S corporation. If it is a single-member LLC that is a disregarded entity, do not check the "Limited Liability Company" box; instead check the first box in line 3 "Individual/sole proprietor or single-member LLC."

Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space in 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(j)(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 ¹	Generally, exempt payees 1 through 5 ²
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

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

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

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

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.

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. However, the IRS prefers that you use your SSN.

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited Liability Company (LLC)* on this page), 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 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 SSA office or get this form online at 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 and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting IRS.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to 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 items 1, 4, or 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on 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), 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) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee ³ The actual owner ³
5. Sole proprietorship or disregarded entity owned by an individual	The owner ³
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor ⁴
For this type of account:	Give name and EIN of:
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity ⁴
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
14. 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

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

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

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

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 2.

*Note. 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 Publication 4535, *Identity Theft Prevention and Victim Assistance*.

Victims of identity theft who are experiencing economic harm or a system problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 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. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-368-4484. You can forward suspicious emails to the Federal Trade Commission at: spam@uce.gov or contact them at www.ftc.gov/idtheft or 1-877-IDTHEFT (1-877-438-4338).

Visit IRS.gov 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.