



UPPER MACUNGIE TOWNSHIP WORK IN STREET RIGHT-OF-WAY OR TOWNSHIP EASEMENT

ISSUE DATE: _____

PERMIT #: _____

THIS PERMIT IS REQUIRED FOR WORK WITHIN THE RIGHT-OF-WAY OF A PUBLIC STREET

PLEASE PRINT LEGIBLY AND FILL OUT FORM COMPLETELY

DATE RECEIVED: _____

PROPERTY ADDRESS: _____ APPLICATION DATE: _____

APPLICANT NAME: _____ PHONE: (____) _____

APPLICANT ADDRESS: _____ PIN # if Applicable: _____

CITY: _____ STATE: _____ ZIP CODE: _____ EMAIL: _____

An application is hereby made for a permit for construction as indicated herein and which shall be located as shown on the plot plan submitted herewith and/or to use the premises for the purpose herein described. Applicant agrees that such work will comply with all provisions of the Zoning Ordinance, Building Code, with all deed restrictions and with all other applicable Ordinances of Upper Macungie Township.

APPLICANT PRINTED NAME AND SIGNATURE: _____

IF THIS APPLICATION IS NOT BY THE PROPERTY OWNER, THEN BY WHAT AUTHORITY: _____

CONTRACTOR NAME: _____ PHONE: (____) _____

CONTRACTOR ADDRESS: _____ FAX/CELL: _____

CITY: _____ STATE: _____ ZIP CODE: _____ EMAIL: _____

PROPERTY OWNER NAME: _____ PHONE: (____) _____

OWNER ADDRESS: _____ FAX/CELL: _____

CITY: _____ STATE: _____ ZIP CODE: _____ EMAIL: _____

TYPE OF WORK TO BE DONE (CHECK ALL THAT APPLY AND COMPLETE "TYPE OF WORK TO BE DONE" ON PAGE 2)☐ **WORK WITHIN A STREET RIGHT-OF-WAY**

- | | |
|--|--------------|
| ☐ New Construction (including driveways) (excavation) | \$125 |
| ☐ Reconstruction (including driveways) (excavation) | \$125 |
| ☐ Resurface Only (including driveways) (no excavation or expansion) | \$125 |
| ☐ Sidewalk Installation/Repair | \$125 |
| ☐ Utility Installation | \$125 |
| ☐ Curb Installation or Replacement | \$125 |
| ☐ New Curbing - includes survey by Township | \$250 |
| ☐ Opening New Street (Surface <5 years old) | \$250 |
| ☐ or two (2%) percent of all the total cost of restoring the opening. | |
| Utility Pole/Anchor Install - up to 50 poles | \$125 |
| ☐ Utility Connection/Repair | \$125 |
| ☐ Other: _____ | \$125 |

Please See Fee Schedule for Additional Fees

☐ **WORK WITHIN A TOWNSHIP EASEMENT**

- | | |
|---|--------------|
| ☐ Utility Pole/Anchor Install-up to 50 poles | \$125 |
| ☐ Utility Connection/Repair | \$125 |
| ☐ Sidewalk Installation/Repair | \$125 |
| ☐ Other: _____ | \$125 |

Additional Information:

NOTES:

1. Please Refer to Sheet 3 to Complete Additional Information
2. Maintenance Fees Not Required for Work on Private Property
3. Inspection fees included with Driveway Permit

☐ **DENIED:**

APPROVAL: _____ REVIEWED BY: _____ DATE: _____

☐ **PUBLIC WORKS**

PERMIT EXPIRES: _____

CONDITIONS OF APPROVAL:

PERMIT ISSUED BY: _____ TITLE: _____ DATE: _____

PERMIT AUTOMATICALLY EXPIRES NINETY (90) DAYS AFTER APPROVAL IF NOT PICKED UP

See Ordinance #2019-09 for More Information

Pa One Call Serial # _____ Date: _____ Time: _____

Starting Date: _____ Approximate Completion Date: _____

All work to be done in accordance and subject to 67 PA Code, Chapter 213 (Work Zone Traffic Control), PA Act 38 (PA One Call), and all other conditions, restrictions and regulations prescribed by Upper Macungie Township with the same force and effect as if written or printed here and under and subject to special conditions, restrictions, and regulations may be imposed by the Township.

I/We agree to protect, defend, indemnify and save harmless the Township, Officer or Agents thereof, from all claims, suits, actions and proceedings of every nature and description whatsoever which may be brought against the Township Officers or Agents thereof, for or on account of injuries or damages to persons and/or public or private property, due to any materials or applications an in the work or by account of improper materials of workmanship, or for on account of any accident or any other act, negligence or omissions of said applicant or his agents, servants or employees, and the Township shall not in any way be liable therefore. The applicant is (1) that person or persons who will be doing the work; or (2) the property owner. Please refer to Ordinance #2019-09 for a complete understanding of your requirements as a permittee, which requirements are incorporated herein by reference.

PROPERTY OWNER’S SIGNATURE

CONTRACTOR’S SIGNATURE

Right-Of-Way Performance and Inspection Escrows		
Area of Disturbance	Security Escrow	Review/Inspection Fee
1-100 SF	\$1,000	\$350
101-200 SF	\$2,000	\$400
201-300 SF	\$3,000	\$450
301-400 SF	\$4,000	\$500
401-500 SF	\$5,000	\$550
Greater than 500 SF	See Note 2	See Note 2
Minimum Deposit/Escrow Amount \$250	Minimum Security Amount \$1,000	Inspections Billed at \$82/hour
Notes: 1. Inspection Escrow amounts are only noted as the initial amount posted. Should inspection escrow need to be replenished, the amount will be determined by the Township. 2. Security and Inspection Escrow amounts to be determined based on extent of area to be disturbed. It is estiated that each of the 100 square feet of additional disturbance will result in a \$1,000 Security and \$82/hr Inspection Fee. 3. Security and Inspection Escrow amounts can be reviewed and adjusted based on approval from the Township.		

UPPER MACUNGIE TOWNSHIP
ESCROW AND REIMBURSEMENT AGREEMENT

THIS AGREEMENT is made this _____ day of _____, 20____, by and between UPPER MACUNGIE TOWNSHIP, Lehigh County, Pennsylvania, with offices located at 8330 Schantz Road, Breinigsville, PA 18031 (hereinafter referred to as "Township") and _____ having an address of _____ (hereinafter referred to as "Applicant").

BACKGROUND

A. Applicant is the legal or equitable owner of certain real property identified by PIN(s) _____, and located at _____ within the _____ Zoning District (hereinafter referred to as the "Site").

C. Applicant has requested Township approval and/or review of its Project (hereinafter referred to as the "*Application*"), and the Township is willing to authorize its professional consultants to review the Application upon execution of this Agreement and upon deposit of an escrow.

D. The Upper Macungie Township Escrow and Reimbursement Policy For The Right of Way Application requires the Applicant to pay certain sums into an escrow account, the purpose of which is to reimburse the Township for all out of pocket costs and professional consultant fees incurred by the Township in addressing the Application.

DETAILS OF AGREEMENT

NOW, *THEREFORE*, intending to be legally bound the parties agree as follows:

1. Authorization of Review. Applicant authorizes and directs Township, along with its professional consultants, as defined by Section 107 of the Municipalities Planning Code (53 P.S.

§ 10107), to review the Application and take any such action as the Township may deem to be necessary or appropriate with respect to the request set forth in the Application.

2. Reimbursement of Township Expenses. Applicant acknowledges that the Township will incur costs and fees relating to the Application (defined below as "Township Expenses"). Applicant hereby agrees to pay and/or reimburse Township for such Township Expenses. This obligation for reimbursement of Township Expenses shall not be limited to the amount placed in escrow with the Township.

3. Reimbursable Township Expenses. Applicant shall pay all out of pocket costs incurred by the Township in addressing the request set forth in the Application ("Township Expenses"). Township Expenses include but are not limited to filing fees, postage fees, and any and

all fees and expenses of the Township's professional consultants. Professional consultant fees and expenses ("*Professional Consultant Fees*") may include but are not limited to the following, where applicable: (a) review of any and all plans, proposals, emails, memoranda, studies, correspondence, and other documents, regardless of medium, relating to the Application; (b) attendance at any and all meetings (public or otherwise) relating to the Application; (c) preparation of any documents related to the Application, including, but not limited to: correspondence, emails, memoranda, studies, reports, plans, surveys, agreements, deeds, declarations, easements, and other legal documents; and (d) monitoring, testing, and inspecting of the work conducted by Applicant and/or its agents, contractors, representative, or employees in conjunction with the Application.

4. Escrow Account. Applicant hereby agrees to deposit with Township the sum of _____ Dollars (\$ _____ .00) as security for the payment of Township Expenses; said sum shall be delivered to the Township upon execution of this Agreement and will be held by the Township in a non-interest-bearing account ("Escrow Account"). The Township reserves the right to demand, in writing, at any time that the Escrow Account balance be increased if the Township determines in its sole discretion that the remaining balance may be insufficient to cover Township Expenses. Applicant acknowledges that the initial deposit represents an estimated cost of Professional Consultant Fees and is not intended to represent a total amount or limit/cap on said fees.

5. Withdraw and Replenishment of Escrow Account.

(a) Upon the Township forwarding to Applicant an invoice for Township Expenses, Township is authorized to and shall withdraw monies from the Escrow Account to cover the Township Expenses set forth in the invoice. In the event that the Professional Services Escrow falls below 50% of the established amount, the applicant shall replenish the Escrow Account back to the established amount within fifteen (15) days of written notice of the Township and said payment will be deposited into the Escrow Account. **Should Applicant fail to reimburse the Escrow Account or should the Escrow Account fall in arrears or have a negative balance, the Township shall have the right to suspend all work, including but not limited to; reviews, meetings and being placed on agendas, on the Application until the Escrow Account balance has been replenished.**

(b) If at any time the Escrow Account is insufficient to cover all or any part of an invoice for Township Expenses, and the Township informs Applicant of this fact, the Township shall withdraw the remaining monies from the Escrow Account and the Applicant shall pay Township the amount of any such shortfall and make a payment for the total invoice whereby said monies will be deposited in the Escrow Account. Applicant's obligation to pay invoices for which there are insufficient funds in the Escrow Account is in addition to Applicant's obligation to replenish the Escrow Account balance in accordance with subparagraph (a) above.

(c) In the event that Applicant disputes any Professional Consultant Fees, Applicant shall proceed in accordance with Sections 503(1) and 510(g) of the Pennsylvania Municipalities Planning Code (53 P.S. §§ 10503(1) and 10510(g)). It is understood by the execution of this Agreement that Applicant specifically accepts the Fee Schedule currently in effect in the Township.

(d) Applicant agrees and covenants that in case of either voluntary or involuntary bankruptcy of Applicant, the Escrow Account is not considered to be a part of the

bankruptcy estate of Applicant, but rather a separate escrow in the name of Township, subject, nevertheless, to the terms and conditions contained within this Agreement.

6. Release of Escrow Funds. Applicant and Township agree that funds remaining in the Escrow Account shall be returned to Applicant upon written request to the Township Manager after either: (i) all Township work, including without limitation work by its professional consultants concerning the Application, is completed and all Township Expenses have been paid; or (ii) Applicant withdraws the Application and all Township Expenses have been paid.

7. Final Action.

(a) Applicant acknowledges and agrees that ordinarily, no final favorable action on the Application will occur until all Township Expenses have been paid.

(b) Applicant acknowledges and agrees that the purpose of this Agreement is to assure the Township that all Township Expenses are paid. It is not in any way a promise or guarantee to Applicant that the Township will act favorably on the Application in the manner suggested by Applicant, and in fact, it is possible that the Application could be denied in its entirety.

8. Access to the Property. By execution of this Agreement, Applicant acknowledges and agrees that Township employees, professional consultants, elected officials and appointed members of Township committees, commissions, boards, etc., may enter upon and inspect the Site for purposes related to the Application.

9. Termination of Agreement. Applicant may at any time terminate all further obligations under this Agreement by giving fifteen (15) days written notice to the Township that Applicant is withdrawing its Application. Upon receipt of such written notice to Township, Applicant shall only be liable to the Township for the Township Expenses for work performed prior to the end of this fifteen (15) day notice period, it being recognized that following receipt of such notice the Township will need to notify various persons to stop work on the Application, and that there may be some measure of "closeout" work necessary following notification of the withdrawn Application.

10. Breach of Agreement

(a) If Township determines that Applicant has violated this Agreement, it may give written notice to Applicant of such violation and demand corrective action sufficient to cure the violation. If Applicant fails to cure the violation within fifteen (15) days after notice thereof by the Township, Township may bring an action at law or in equity in a court of competent jurisdiction to enforce this Agreement. Applicant and Township further agree that Township shall have the right and privilege to sue Applicant for reimbursement of Township Expenses. Township's remedies shall be cumulative and shall be in addition to all remedies now or hereafter existing at law or in equity. The Township's election of its remedies under this paragraph shall not constitute a waiver of any other remedies the Township may have.

(b) All reasonable costs incurred by Township in enforcing this Agreement, including, without limitation, costs and expenses of suit and reasonable attorneys' fees, shall be the responsibility of Applicant if Township substantially prevails.

(c) Forbearance by Township in exercising any of its rights under this Agreement in the event of any breach of any term of this Agreement by Applicant shall not be deemed or construed to be a waiver by Township of such terms, or of any subsequent breach of the same, or any other term of this Agreement, or of any of Township's rights under this Agreement. No delay or omission by Township in the exercise of any right or remedy upon any breach by Applicant shall impair such right or remedy or be construed as a waiver. Applicant hereby waives any defense of laches, estoppel, or prescription.

11. Binding Effect. This Agreement shall be binding on and inure to the benefit of the successors and assigns of Applicant. Applicant shall provide Township with at least thirty (30) days advance written notice of any proposed assignment of Applicant's rights and responsibilities under this Agreement. Any assignment by Applicant to a third party shall not relieve Applicant of any obligations under this Agreement, including without limitation the obligation to pay Township Expenses, unless the Township has affirmatively, in writing, agreed to relieve Applicant of such obligations. No such relief of Applicant from obligations to the Township shall be implied by circumstances, invoices, course of conduct, or otherwise; any such relief of the Applicant by the Township, which shall be in the sole discretion of the Township, shall occur only in a writing which explicitly states that Applicant is relieved of its obligations under this Agreement.

12. Integration. Applicant and Township acknowledge that this Agreement represents their full understanding as to reimbursement of Township Expenses, and any verbal or written representations or terms not contained herein are without effect.

13. Choice of Law. This Agreement and the Application it is a part of shall be governed by and construed under the laws of the Commonwealth of Pennsylvania and the Ordinances of Upper Macungie Township. Applicant and Township hereby consent to the exclusive jurisdiction of the Court of Common Pleas of Lehigh County, Pennsylvania regarding any dispute arising out of or in connection with this Agreement.

14. Interpretation. If any ambiguity or ambiguities in this Agreement should be claimed by either Applicant or Township, or if any court of competent jurisdiction should determine that any ambiguity exists in this Agreement, any such ambiguity shall be resolved in favor of Township and against Applicant.

15. Notices. All notices, statements, requests, demands, consents, and other communications (each referred to herein as "Notice") permitted or desired to be made relative to this Agreement shall be given by one of the methods described in this paragraph. Notice shall be effective and deemed to have been received as follows: when actually received by any method including hand-delivery, e-mail or electronic transmission; one day after deposit for overnight delivery with a nationally recognized courier requiring signature for receipt or providing tracking of delivery to a person at the recipient's address; two days following deposit with the U.S. Postal Service, postage prepaid, certified mail. All Notices shall be directed to the parties at the addresses shown in this Agreement. Any party may change its address for Notices under this Agreement by giving written Notice in like manner to the other party(ies), specifying that the purpose of the Notice is to change the party's address.

16. Waiver. Failure or repeated failure by Township to insist upon strict compliance with any of the terms, covenants, or conditions herein shall not be deemed a waiver of such terms, covenants, or conditions; and nor shall any waiver or relinquishment of any right or power hereunder at any one time or more times be deemed a waiver or relinquishment of any right

or power at any other time or times. In addition, if any Township staff member exercises leniency with Applicant in failing to strictly abide by the Township's rights under this Agreement, no such action shall negate or alter the rights of Township under this Agreement.

17. Severability. If for any reason one or more of the terms or provisions of this Agreement (or any portion(s) thereof) or their application to any person or circumstance shall be held by a forum of competent jurisdiction to be invalid, illegal, void, or unenforceable in any respect or to any extent, such terms and provisions shall nevertheless remain valid, legal, and enforceable in all other respects, and in all other jurisdictions, and to such extent as may be permissible; any such holding shall not bind any party hereto unless such party also was a party to the proceeding in which such holding was rendered by a forum of competent jurisdiction. In addition, any such offending provision shall not affect any other provision hereof, but this Agreement shall be construed as if such offending provision had never been contained herein and this Agreement shall remain valid and enforceable to the fullest extent permitted by law.

IN WITNESS WHEREOF, and intending to be legally bound, the parties have caused their signatures to be affixed and have affixed their hands and seals the day and year first set forth above.

Date: _____

APPLICANT:

Company/Entity Name/Land Owner

Printed Name (Individual or Company Contact
Person and Title)

WITNESS/ATTEST

By: _____
Signature

Date: _____

WITNESS/ATTEST:

UPPER MACUNGIE TOWNSHIP

By: _____
Signature

Printed Name & Title

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: ☐ Individual/sole proprietor or single-member LLC ☐ 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. ☐ 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:

- 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
- 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
- I am a U.S. citizen or other U.S. person (defined below); and
- 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:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
- Certify that you are not subject to backup withholding, or
- 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
- 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)(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 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(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 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)(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.

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 ¹ The actual owner ¹
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 1-800-366-4484. 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.

UPPER MACUNGIE TOWNSHIP

8330 SCHANTZ ROAD
BREINIGSVILLE, PA 18031



(610) 395-4892

FAX (610) 395-9355

INSURANCE COVERAGE REQUIRED:

All Contractors performing work in Upper Macungie Township must have proof of insurance to include general liability and workers' compensation coverage.

If your policy does not include workers' compensation coverage, we will need the township's waiver form completed and notarized, the form can be notarized at Upper Macungie Township. You will need a valid form of Identification (such as driver's license). This form can be found in the licensing link on the website. This form should be included with your general liability certificate.

Upper Macungie Township must be listed as certificate holder.

Please forward a copy of your certificate to:

Upper Macungie Township

8330 Schantz Road

Breinigsville, PA 18031

Fax to 610-395-9355

Email: Tantonelli@uppermac.org or Sharons@uppermac.org

If you have any questions, please contact me at 610-395-4892 Extension 125.

Thank you,

Upper Macungie Township

UPPER MACUNGIE TOWNSHIP

8330 SCHANTZ ROAD
BREINIGSVILLE, PA 18031



(610) 395-4892

FAX (610) 395-9355

WORKERS' COMPENSATION INSURANCE COVERAGE CONTRACTORS IN ACCORDANCE WITH PA WORKERS' COMPENSATION REFORM ACT 44

Exemption:

Complete if the Applicant is a contractor claiming exemption from providing Worker Compensation Insurance.

The undersigned swears or affirms that he / she is not required to provide Workers' Compensation Insurance under the provisions of Pennsylvania's Workers' Compensation Law for one of the following reasons, as indicated:

- **Contractor with No Employees** - Contractor prohibited by law from employing any individual to perform work pursuant to this building permit unless Contractor provides proof of insurance to Upper Macungie Township.
- **Religious Exemption** under the Workers' Compensation Law.

Print Company Name

Subscribed and sworn before me this
__ day of _____ 20 _____

Print Applicant Name

Signature of Notary Public

My Commission Expires: _____

Address

(Seal)

City/State/Zip Code

County/Municipality

Signature of Applicant