

KINGSTON, NH

CONDITIONAL USE PERMIT CHECKLIST:
DETACHED OR CONNECTED
ACCESSORY DWELLING UNIT

- _____ Completed Application
- _____ Twelve (12) copies of plan or sketch w/building dimensions, accessory dwelling unit dimensions and building setbacks shown (to scale)
- _____ Twelve (12) copies of ADU floor plan with dimensions shown (to scale)
- _____ Architectural renderings, graphic displays, and/or photographs to describe the physical appearance of the ADU.
- _____ NH Department of Transportation driveway access permit (if needed)
- _____ Town of Kingston Driveway permit (if needed due to any changes)
- _____ Abutter List and Mailing Labels
- _____ Appropriate application fees (see the ADU fee Schedule - A)
Note: Accessory Dwelling Units are subject to an Impact Fee. This fee must be paid to the Building Department prior to obtaining an Occupancy Permit. See the Impact Fee Schedule for details.

IN ADDITION, ALL OF THE FOLLOWING ZONING REQUIREMENTS MUST BE MET:

*(See next page 206.1 ADU Requirements. For the complete Ordinance-see **Article 206: ACCESSORY DWELLING UNIT**).*

206.1 ADU REQUIREMENTS

- A. The proposed use must conform to the dimensional requirements of a single-family lot and meet all existing building requirements.
- B. Accessory dwelling units in a multi-family structure are prohibited.
- C. The single-family dwelling shall not be located within an innovative zoning development.
- D. The ADU shall be designed so that the appearance of the property remains that of a single-family use. When the dwelling unit is not in a detached structure, there shall be one door located along/through an adjoining wall to the primary living area and one egress shall be located on the side or in the rear of the building. When the ADU is contained in a detached structure (new or existing), it shall have the appearance of an accessory use (for example, a garage or barn), thereby maintaining the appearance of a single-family property. In no case shall it look like a second dwelling unit. *(Amended 3/10/15, 3/8/22)*
- E. The size of the ADU shall not be smaller than 600 square feet. The maximum size of the ADU shall Not Exceed 1/3 of the size of the Gross Living Area, aka GLA (heated or air-conditioned space), as defined in the Town's tax card, of the primary single- family dwelling. *(Amended 03/08/22)* In the case where a home is smaller than 1800 square feet the ADU may be no larger than 600 square feet.

Single family dwelling units that are smaller than 1,200 square feet are not permitted to create an accessory dwelling unit. The reason for this is that an accessory dwelling unit in a structure smaller than 1,200 square feet would be more than 50% of the size of the existing structure and no longer deemed to be accessory to the primary unit.

Accessory dwelling units located in a detached structure shall comply with these same size requirements.

- F. Either the principal residence to which an ADU is to be added, or the ADU, shall be, and continue to be, owner occupied.
- G. Up to two bedrooms are permitted in the accessory dwelling unit.
- H. Off-street paved or gravel parking shall be provided for at least four (4) vehicles.
- I. The structure and lot shall not be converted to a condominium or any other form of legal ownership distinct from the ownership of the existing single-family dwelling.
- J. The applicant for a conditional use permit to construct an accessory dwelling unit shall make adequate provisions for water supply and sewage disposal for the accessory dwelling unit in accordance with RSA 485-A:38,

but separate systems shall not be required for the principal and accessory dwelling units. In order to comply with this paragraph and prior to constructing an accessory dwelling unit, an application for approval for a sewage disposal system shall be submitted in accordance with RSA 485-A as applicable. This approved sewage disposal system shall be installed if the existing system has not received construction approval and approval to operate under current rules or predecessor rules, or the system fails or otherwise needs to be repaired or replaced. In determining if the existing system is functioning properly an inspection report on the system prepared by a licensed NH septic system inspector will be provided to the Planning Board. *(Amended 3/14/2023)*

- K. The owner shall provide a floor plan of one-quarter inch (1/4") to the foot scale of the dwelling and proposed ADU.
- L. The owner shall provide a sketch plan (drawn to scale) of the lot, with existing and proposed structures, setbacks and parking shown.
- M. The owner shall, as part of their application to the Planning Board for a detached ADU (or one that alters the footprint and/or appearance of the primary dwelling unit), provide a visual rendering or other graphic representation of what the structure will look like once the ADU is completed. *(Amended 3/9/22)*
- N. Evidence must be submitted to the Building Inspector that all building requirements can be met.
- O. A proposed ADU which will alter the exterior of any building or will be a detached ADU, will require application for a Conditional Use Permit from the Planning Board.
- P. An ADU proposed in one of Kingston's Historic Districts which will alter the exterior of any building or will be a detached ADU, will require approval from the Historic District Commission prior to application for a Conditional Use Permit from the Planning Board.



KINGSTON, NH PLANNING BOARD

APPLICATION FOR
CONDITIONAL USE PERMIT

ACCESSORY DWELLING UNIT (ADU)/ DETACHED OR CONNECTED

Per Kingston Zoning Ordinance Article 206

TO BE FILED WITH THE PLANNING BOARD, Kingston, New Hampshire (Please type or print legibly)

Application is hereby made for approval of a Conditional Use Permit, hereinafter described.

1. Name of Applicant(s): _____
(If not owner, written authorization from owner required)
Telephone: _____ Mobile: _____
email: _____
Mailing Address: _____
2. Name of Owner(s): _____
(If different than applicant)
Telephone: _____ Mobile: _____
email: _____
Mailing Address: _____
3. Name, address, and profession of person designing plan:
Name: _____
Address: _____
Profession: _____ Telephone: _____
Mobile: _____ Email: _____
4. Indicate which person listed above should receive all communications: _____
5. Interest (legal right) of applicant, if other than owner: _____

6. Street Address of Property Proposed for Development: _____
7. Tax Map #: _____ Lot #: _____
8. Zoning District(s): _____

9. Give brief description of proposal:

10. Area (sq. ft.) of existing dwelling: _____
Area (sq. ft.) of proposed ADU: _____
Total proposed area (square feet) of dwelling: _____
11. List any Special Exceptions or Variances that have been previously granted or are being requested from the Board of Adjustment for this property:

NOTICE: I certify that this application and the accompanying plans and supporting information have been prepared in conformance with the Kingston Zoning Ordinance, and all other applicable regulations.

Applicant(s)'s Signature: _____ Date: _____

This form must be accompanied by a separate list of names and addresses of abutters (including owner and other professionals), mailing labels in triplicate, twelve (12) copies of required plans, and a check payable to the Town of Kingston for the appropriate fee (see ADU Fee Schedule-A for details).

PLANNING BOARD USE ONLY

Date Received: _____ Time Received: _____ am/pm Received by: _____

Application Fee Rec./Amount: _____ Check #: _____ Application #: _____

Application Number: _____ Application Fee Submitted: _____

Public Hearing Scheduled For: _____

ADU CUP
KPB
03/2023

PROPERTY OWNER'S ACKNOWLEDGEMENT*

**To be completed when the Applicant is not the Property Owner.*

This document must be notarized if the Property Owner is unable to attend the Public Hearing for the review of the proposal.

Property Owner(s) Name

Property Address

Mailing Address

Contact Number (Phone, Cell, etc.)

Property Tax Map and Lot Number

I am aware of the proposal requiring a CONDITIONAL USE PERMIT (for an Accessory Dwelling Unit) being submitted for review by the Kingston Planning Board.

(Property Owner's Signature)

(Date)

IMPACT FEES

The following impact fee schedule was adopted by the Kingston Planning Board on August 6, 2013. The purpose of each impact fee is offset the cost of providing public capital facilities in proportion to the demand on facilities occasioned by new development.

The impact fee schedule and the categories for which fees are assessed may be amended or expanded in the future under the guidelines of the impact fee provisions of the zoning ordinance.

KINGSTON NH IMPACT FEES (Adopted August 6, 2013)				
Type of Development	Capital Facility Category			Total *
	Schools *	Library	Fire Dept	
Residential Fees Per Dwelling Unit by Structure Type *				
Single Family Detached	\$3,192	\$698	\$1,096	\$4,986
Townhouse	\$2,115	\$569	\$927	\$3,611
Duplex & 2-Unit	\$2,791	\$577	\$947	\$4,315
Accessory Dwelling Unit (ADU)	\$1,395.50 (\$2,791÷2)	\$288.50 (\$577÷2)	\$473.50 (\$947÷2)	\$2,157.50 (\$4,315÷2)
Multifamily 3+ Units	\$1,598	\$443	\$761	\$2,802
Manufactured Housing	\$1,976	\$617	\$1,034	\$3,627
Commercial-Industrial Per Sq. Ft.	---	---	\$0.54	\$0.54
* School impact fees may be waived by the Planning Board for housing units subject to restrictive covenants that limit occupancy by persons age 55 or older. See waiver criteria of Article 405 of the Zoning Ordinance, 405.5 A.				

Impact fee amounts for residential uses are assessed per dwelling unit based on the structural categories shown. Commercial-industrial impact fees are assessed only for fire department facilities, based on the square footage of the building.

School impact fees for age-restricted housing are subject to waiver by the Planning Board if the housing units meet the criteria established in the impact fee provisions of the zoning ordinance.

CONDITIONAL USE PERMIT FEE SCHEDULE – A
For an Accessory Dwelling Unit (ADU)

Map: _____ Lot: _____
(Tax Map #)

Address: _____

THE FOLLOWING ITEMS ARE REQUIRED UPON APPLICATION.

- A. \$75.00 application fee for site plan review process before the Planning Board. \$ 75.00
- B. \$125.00 to cover the Town's cost for placing a legal advertisement announcing the public hearing in a local paper of general circulation. \$125.00
- C. \$12.25 per **abutter*** (see details below) to cover the Town's costs for sending certified letters (return receipt requested) to each property owner that abuts a parcel undergoing site plan review by the Kingston Planning Board. (03/2023)

Abutter list must be on 1" x 2 5/8" adhesive mailing labels (ex.: Avery #5160) and contain three (3) sets of such labels to expedite certified mailings.

\$12.25 X _____ = _____
(# OF ABUTTERS)

TOTAL FOR ITEMS A, B AND C: _____
(Make one check for Items A, B and C payable to the "Town of Kingston")

- D. **\$1,000.00 engineering review cost.** This fee is submitted upon application and placed in a separate interest bearing account. (The applicant must submit the attached Engineering Costs Agreement Form and Patriot Law Information Form.) The Town Engineer, the Planning Board's Circuit Rider's professional review of the Proposal and other professional review as required is taken from this account. When the review process is completed, the funds remaining in the account is returned to the applicant.

(Depending on the activity impact, the amount of this fee may be requested to be waived. This request should be in writing and accompany the application)

(Make a separate check for Item "D" payable to the "Town of Kingston") \$1,000

- E. The cost, as determined by the Rockingham County Conservation District (RCCD) for the witnessing of test pits. This fee, payable to RCCD, must be paid in advance in order for the RCCD to provide this service for the Town. **(only applies when a new septic system is being installed)** _____

IMPACT FEES: ADU'S are subject to an Impact Fee and must be paid to the Building Department prior to obtaining an Occupancy Permit. See the Impact Fee Schedule for details. (They are not payable at the time of this application).

* The "abutters" list includes not only the names and addresses of all abutters to the property as indicated in Town records but required Notification (aka "Abutters" for the purpose of creating the mailing list) includes the names and addresses of the following: Applicant; holders of conservation, preservation or agricultural preservation restrictions (as defined in RSA 477:45); upstream dam owners, the NHDES Dam Bureau; any engineer, architect, land surveyor or soil scientist whose professional seal appears on any plat submitted to the Board. RSA 676:4

KPB

Amended: 10/ 2008

02/2009, 1/2010, 2/2010, 6/2011, 03/2012, 02/2013, 02/2014, 5/2014, 9/2019, 11/2022. 03/2023

ENGINEERING COSTS AGREEMENT
(Section D on the Fee Schedule - A)
Conditional Use Permit for an ADU

Date: _____

Applicant

Co-applicant

Property Address

Tax Map Number

I (we) hereby submit \$1,000.00 to pay all reasonable engineering costs incurred by this application. This will include costs directly associated with the checking of my application by the Town Engineer, Circuit Rider (Professional Planner) and other professionals as required, including on-site inspections. I (we) also understand that any engineering costs which the board feels it must incur in order to reach final approval of my application will be billed to me. (Fees will be discussed at a public hearing prior to the beginning of any work.) Any portion of this \$1,000.00 that is not expended during the course of engineering review will be returned upon Planning Board approval of the project. It is the applicant's responsibility to request the release of the balance of any remaining escrow funds held by the Town of Kingston.

Applicant Signature *Date*

Co-applicant Signature *Date*

Planning Board Chairman *Date*

Comments:

Cc: Town Engineer
Board of Selectmen
Finance Officer

KPB

Amended: 10/ 2008

02/2009, 1/2010, 2/2010, 6/2011, 03/2012, 02/2013, 02/2014, 5/2014, 9/2019, 11/2022. 03/2023

ESCROW AGREEMENT RELEASE ACKNOWLEDGEMENT

It is the applicant's responsibility to request the release of the balance of any remaining escrow funds held by the Town of Kingston. However, once the Planning Board has determined that an application has ended and all associated costs have been finalized, a release request may be initiated by the Board to eliminate any unnecessary financial accounts.

The following information will be given to the Town of Kingston's Finance Officer regarding the dispersal of funds held in escrow by the Town of Kingston.

Name of Applicant: _____

Property Tax Map Number: _____

Mailing Address where the Balance of Funds can be sent:

(Person or Business to whom the check should be written)

(Mailing Address)

(Mailing Address)

(Mailing Address)

(Contact number: phone, cell phone, etc.)

By signing this form, the applicant acknowledges receipt of this information and has given the correct information regarding the dispersal of any unused escrow funds held by the Town of Kingston. It is the responsibility of the applicant to supply any change of information, in writing, to the Town of Kingston Planning Board.

(Applicant Signature)

(Date)

IMPACT FEES

The following impact fee schedule was adopted by the Kingston Planning Board on August 6, 2013. The purpose of each impact fee is offset the cost of providing public capital facilities in proportion to the demand on facilities occasioned by new development.

The impact fee schedule and the categories for which fees are assessed may be amended or expanded in the future under the guidelines of the impact fee provisions of the zoning ordinance.

KINGSTON NH IMPACT FEES (Adopted August 6, 2013)				
Type of Development	Capital Facility Category			Total *
	Schools *	Library	Fire Dept	
Residential Fees Per Dwelling Unit by Structure Type *				
Single Family Detached	\$3,192	\$698	\$1,096	\$4,986
Townhouse	\$2,115	\$569	\$927	\$3,611
Duplex & 2-Unit	\$2,791	\$577	\$947	\$4,315
Accessory Dwelling Unit (ADU)	\$1,395.50 (\$2,791÷2)	\$288.50 (\$577÷2)	\$473.50 (\$947÷2)	\$2,157.50 (\$4,315÷2)
Multifamily 3+ Units	\$1,598	\$443	\$761	\$2,802
Manufactured Housing	\$1,976	\$617	\$1,034	\$3,627
Commercial-Industrial Per Sq. Ft.	---	---	\$0.54	\$0.54
* School impact fees may be waived by the Planning Board for housing units subject to restrictive covenants that limit occupancy by persons age 55 or older. See waiver criteria of Article 405 of the Zoning Ordinance, 405.5 A.				

Impact fee amounts for residential uses are assessed per dwelling unit based on the structural categories shown. Commercial-industrial impact fees are assessed only for fire department facilities, based on the square footage of the building.

School impact fees for age-restricted housing are subject to waiver by the Planning Board if the housing units meet the criteria established in the impact fee provisions of the zoning ordinance.

Patriot Law Information Form*

1. Name of Owner or Principle of Corporation

2. Home Address

3. Social Security Number

4. Property Tax Map Number

5. Date of Birth

6. Driver's License Number (Please include a copy of the current license.)

7. Corporation Tax ID Number (also known as FID Number.)

8. Contact Number (Phone/Cell Phone)

**A requirement for the Town's Financial files only when submitting an
Engineering Costs Agreement Form.*

You are also required to submit an IRS W-9 form, available at the Planning Board office.

Sensitive information (Items 3,5,6,7) is redacted prior to being placed in the Planning Board's files.

Form W-9 (Rev. 12-2011)

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

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

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

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the 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 not subject to backup withholding, give the requester the appropriate completed Form W-8.

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS a percentage 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, 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 the Instructions below and the separate Instructions for the Requester of Form W-9.

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

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

Name

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

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

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

Partnership, C Corporation, or S Corporation. Enter the entity's name on the "Name" line and any business, trade, or "doing business as" (DBA) name on the "Business name/disregarded entity name" line.

Disregarded entity. Enter the owner's name on the "Name" line. The name of the entity entered on the "Name" line should never be a disregarded entity. The name on the "Name" line must be the name shown on the income tax return on which the income will be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a domestic owner, the domestic owner's name is required to be provided on the "Name" line. 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 the "Business name/disregarded entity name" line. If the owner of the disregarded entity is a foreign person, you must complete an appropriate Form W-8.

Note. Check the appropriate box for the federal tax classification of the person whose name is entered on the "Name" line (Individual/sole proprietor, Partnership, C Corporation, S Corporation, Trust/estate).

Limited Liability Company (LLC). If the person identified on the "Name" line is an LLC, check the "Limited liability company" box only and enter the appropriate code for the tax classification in the space provided. If you are an LLC that is treated as a partnership for federal tax purposes, enter "P" for partnership. If you are an LLC that has filed a Form 8832 or a Form 2553 to be taxed as a corporation, enter "C" for C corporation or "S" for S corporation. If you are an LLC that is disregarded as an entity separate from its owner under Regulation section 301.7701-3 (except for employment and excise tax), do not check the LLC box unless the owner of the LLC (required to be identified on the "Name" line) is another LLC that is not disregarded for federal tax purposes. If the LLC is disregarded as an entity separate from its owner, enter the appropriate tax classification of the owner identified on the "Name" line.

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

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

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. a. The usual revocable savings trust (grantor is also trustee) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee 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 Regulation 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 ¹
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 Regulation 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 1.

*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, social security number (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 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. 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.