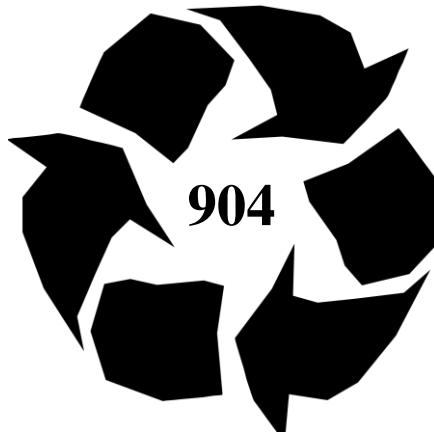




**pennsylvania**

**DEPARTMENT OF ENVIRONMENTAL  
PROTECTION**

**MUNICIPAL RECYCLING PROGRAM PERFORMANCE GRANTS  
UNDER SECTION 904 OF ACT 101  
THE MUNICIPAL WASTE PLANNING, RECYCLING AND WASTE REDUCTION ACT  
OF JULY 1988**



**CALENDAR YEAR 2014  
APPLICATION**  
Due Date: September 30, 2015

**PENNSYLVANIA DEPARTMENT OF ENVIRONMENTAL PROTECTION  
BUREAU OF WASTE MANAGEMENT  
DIVISION OF WASTE MINIMIZATION AND PLANNING**

**[www.depweb.state.pa.us](http://www.depweb.state.pa.us)**

*An Equal Opportunity Employer*

**COMMONWEALTH OF PENNSYLVANIA**  
**Department of Environmental Protection**

**RE:** Act 101, Section 904 Grant Application Information

**TO:** All Prospective Act 101 Municipal Recycling Program Performance Grant Applicants

**FROM:** Mark Vottero  
Municipal Recycling Grants Coordinator  
Division of Waste Minimization and Planning  
Bureau of Waste Management

Thank you for your interest in recycling and the Act 101 Recycling Performance Grant Program. All Pennsylvania municipalities that had a recycling program in 2014 may be eligible to apply. The grants are based on the success of your municipality's recycling efforts. Performance is judged according to the weight of DEP-approved eligible materials recovered and marketed last year and the population of your municipality. The grant award can increase as a municipality's recycling rate grows each year.

To apply, you must have records indicating the types and amounts of materials that were recycled in the previous year. If materials were recovered from both residential and commercial sources, they must be clearly identified and reported separately. Any residues, materials not listed as eligible, or any materials that cannot be documented as being generated within your municipality or marketed or recycled into new products or uses are not eligible for consideration toward your grant.

Each year, the department conducts reviews of documentation from a certain number of applicants. If selected, your municipality will be given at least 30 days notice in order to provide the documentation necessary to support your application, including a list of those commercial establishments whose recycling figures were counted toward your recycling program. Your grant award will be determined based on the documentation evaluated at the time of the review. No additional/supplemental documentation will be accepted after the review is completed. Failure to submit a complete and accurate application may result in a denial of your grant request and possible enforcement proceedings. Your application is also subject to audit by the Office of Auditor General, Office of the Treasurer, or agents of those offices. For this reason, you are required to maintain the documentation supporting this grant application for up to four years from the date the application is submitted. **You are not required to submit the documentation when you submit your application; however, you may be requested to provide documentation at a later date.**

Act 140 of 2006 established prerequisites for the awarding of Act 101, Section 904 Performance Grants. Mandated recycling communities that apply for the grant, as well as any other municipality (other than a county) awarded more than \$10,000 in performance grant funds must institute certain recycling program components as specified by the act. Any Act 140 municipality that failed to meet the provisions set forth in this Act will not be considered for funding. Please see the Municipal Recycling Program Performance Grant Fact Sheet attached in this application for further details on the Act 140 recycling program components.

The application deadline for calendar year 2014 Performance Grants is September 30, 2015. Your application must be received by the department or post-marked by that date in order to be considered for funding. If your application is being hand delivered, it must be received by 4 p.m. If your application is submitted after the deadline, it will not be processed and will be returned to you. Please submit your application to one of the following addresses:

If by U.S. Postal Service:

Department of Environmental Protection  
Bureau of Waste Management  
P.O. Box 8472  
Harrisburg, PA 17105-8472

**OR**

If by Ground Service (UPS, RPS, etc) or hand delivered:

Department of Environmental Protection  
Bureau of Waste Management  
14<sup>th</sup> Floor Rachel Carson State Office Building  
400 Market Street  
Harrisburg, PA 17101-2301

The Performance Grant instructions, frequently asked questions, documentation requirements and examples booklet, and a sample commercial recycling reporting form is available on the Department's website at [www.dep.state.pa.us](http://www.dep.state.pa.us), keyword: Recycling Grants. If you have any questions regarding the Performance Grant Program or the application procedures, please contact me at [mvottero@pa.gov](mailto:mvottero@pa.gov).

Thank you again for recycling. The DEP looks forward to receiving your application.

**PENNSYLVANIA DEPARTMENT OF ENVIRONMENTAL PROTECTION  
BUREAU OF WASTE MANAGEMENT  
ACT 101  
MUNICIPAL RECYCLING PROGRAM PERFORMANCE GRANT  
PROGRAM OVERVIEW**

**1. Statutory Authority:**

Grants are authorized under Section 904 of the Municipal Waste Planning, Recycling and Waste Reduction Act (Act 101 of 1988, P.L. 556).

All funds are allocated from the Recycling Fund authorized under Act 101.

**2. Basic Provisions:**

Grants are based on available funds under Section 706 and shall be available to all municipalities that had a recycling program in existence during the previous calendar year.

Eligible applicants are restricted to municipalities as defined in the Act as amended (i.e., incorporated towns, townships, boroughs, cities, counties, home rule municipalities, authorities, councils of governments, consortiums, or similar entities established by two or more municipalities under 53 PA. C.S. Ch. 23 Subch. A (Relating to intergovernmental cooperation)).

Grants are awarded based on the **weight** of source-separated recyclable materials identified in Section 1501 of Act 101 that were recycled or marketed in the previous calendar year and the population of the municipality. These materials include: old newsprint, high-grade office paper, corrugated paper, other marketable grades of paper, aluminum cans, steel or bimetallic cans, amber glass containers, green glass containers, clear glass containers, PET plastics, HDPE plastics, and all other plastics.

Source-separated recyclable materials are materials separated from municipal waste at the point of origin (home, business, institution) for the purpose of recycling. These include commingled recyclables and single stream recyclables (recyclables collected together), but do not include materials recovered from collected loads of municipal solid waste, residual waste or hazardous waste.

Grant funds will not be awarded for residues, materials not listed as eligible, or any materials that cannot be documented as being recycled into a new product or use. In particular, recovered glass that is being stockpiled or used as daily cover at a landfill will not be considered as recycled. Residue includes materials collected but not processable, or materials that become contaminated through the act of collection, sorting, or processing. The weight of raw or processed yard waste cannot be claimed under this application. Grants are awarded only for the eligible materials that were generated within a municipality's political boundaries.

A recycling operation/program serving more than one municipality may apportion each participating municipality's contribution to its recovery efforts.

The applicant must be able to provide a breakdown of materials collected from residential and/or commercial sources. If the breakdown is estimated, the basis for the estimate must be identified by the applicant.

**3. Application Procedures:**

Applications delivered and postmarked by the announced deadline will receive grant credit for all eligible materials recycled and marketed in the previous calendar year. Applications submitted after the deadline will be returned.

The DEP will notify each applicant of its receipt of the application. If notification is not received, please call the department at 717-787-7382.

Applicants must be able to substantiate:

- That recycled material was source separated;
- That recycled material was generated within the municipality's borders;
- The quantity of material recycled and marketed (in pounds and/or tons-not cubic yards) in the previous calendar year;
- The quantity of non-recyclable residue removed through processing; and
- That recycled material was not landfilled, reused in the same form, or used for energy recovery.

Documentation for all tonnage claims must be supported by actual records (i.e., weight slips or receipts from each hauler or market verifying all tonnage claims). These records should NOT be submitted with the application, but must be on file with the municipality and be available to the department upon request. Records documenting the weight of materials claimed in this application must be retained by the applicant for four (4) years from the end date of the year the materials were recycled and marketed.

#### **4. Grant Limitations:**

A county applicant may receive no more than 10 percent of the funds available under this grant in any fiscal year.

A grant will not be awarded to any county or municipality that has failed to comply with the conditions set forth in previously awarded grants, the grant requirements of Act 101, or the regulations of the act.

The availability of grants is contingent upon the availability of monies in the Recycling Fund.

Act 140 of 2006 established performance requirements for Recycling Performance Grant applicants. Mandated municipalities that apply for the grant as well as any other municipalities (except for counties) that receive or have received in excess of \$10,000, must meet the following performance requirements:

- Require, through ordinance, that all residents have waste and recycling service.
- Have an implemented residential recycling program and facilitates a commercial recycling program or participates in a similar county or multi-municipal program.
- Have a residential and business recycling education program.
- Have a program of enforcement that periodically monitors participation, receives complaints and issues warnings for required participants and provides fines, penalties, or both, in its recycling ordinance.
- Have provisions, participate in a county or multi-municipal program or facilitates a private sector program for the recycling of special materials.
- Sponsor a program, facilitate a program or support an organization to address illegal dumping and/or littering problems.
- Have a person or entity designated as recycling coordinator who is responsible for recycling data collection and reporting recycling program performance in the municipality or municipalities.

Municipalities that have not achieved the performance requirements listed above and are now obligated to meet the requirements of Act 140 due to this grant application will be

notified in writing by the department and must use the awarded performance grant funds to comply with those requirements. If any component of Act 140 has not been implemented by the next grant submission, the municipality will not be considered for a recycling grant.

All grants are subject to audit by the department, the Office of the Auditor General, the Office of the Treasurer, and their agents. Any tonnage not properly documented at the time of audit will not be credited toward a municipality's Performance Grant Award. No additional/supplemental documentation will be accepted after the review is completed. Failure to submit a complete and accurate application may result in a denial of your grant request and possible enforcement proceedings.

**5. Grant Award Formula:**

Grant awards will be calculated as follows:

Base Award = Approved Residential Tonnage + Approved Commercial Tonnage x \$5

\* Approved Tonnages cannot include any residues. Approved commercial tonnage for the base award cannot exceed the approved residential tonnage.

Bonus Award =

Approved Residential Tonnage + Approved Commercial Tonnage x Municipality's Recycling Rate X \$1

\* Approved Tonnages cannot include any residues. Approved commercial tonnage for the bonus award cannot exceed the approved residential tonnage. A municipality's recycling rate is determined in this manner:

Approved Residential Tonnage + Approved Commercial Tonnage / (municipality's population x 0.8) x 100

Where 0.8 tons/person/year is the average state-wide waste generation rate. Approved commercial tonnage for the Recycling Rate calculation cannot exceed the approved residential tonnage.

Commercial Incentive =

Documented Commercial Tonnage in excess of that approved for base and bonus award x \$10

Total Award = (Base Award + Bonus Award + Commercial Incentive) X 60%

**Instructions for  
Filing the Application for  
Act 101, Section 904  
Municipal Recycling Program Performance Grants**

**A. GENERAL INSTRUCTIONS**

1. Read all instructions carefully before completing your application. Failure to submit required information will result in a delay in payment.
2. Only include the weight of **eligible materials**. Eligible materials include old newsprint, high-grade office paper, corrugated paper, other marketable grades of paper, aluminum cans, steel or bimetallic cans, amber glass containers, green glass containers, clear glass containers, PET plastics, HDPE plastics, and all other plastics. Materials not eligible include motor oil, scrap metals, white goods, tires, and yard wastes.

All materials claimed must be:

Source separated;

Post consumer;

Generated within the boundaries of the local government applicant;

Diverted from the **municipal** waste stream; and

Recycled or marketed in 2014.

**Post-Consumer Materials** refer to recovered materials that have been used as a consumer item and are diverted from municipal solid waste for the purpose of collection and recycling. The term excludes materials generated in manufacturing and converting processes such as manufacturing scrap and trimmings/cuttings. Also, print overruns, overissue publications, and obsolete inventories that did not leave the generating facility would be classified as pre-consumer materials.

**Residual waste** materials from a manufacturing process **are ineligible** and are not to be included.

3. Gather all documentation needed to support the weight of the **eligible** materials claimed in the application. Review all documentation and determine if it is valid. (Refer to the booklet on Documentation Requirements and Examples). Separate any invalid documentation and do not include it in the application; or, try to obtain valid documentation to replace the invalid documentation **prior** to completing the application. Although the documentation is not required to be submitted with the application, the **applicant must have valid documentation on file to support all tonnage claimed prior to submission of application. All documentation for this application must be maintained by the applicant for four (4) years from the end date of the year the materials were recycled and marketed.** In the event of an audit, any tonnage not substantiated by valid documentation at the time of the audit will be disallowed and the grant award will be adjusted. No additional/supplemental documentation will be accepted after the review is completed. Failure to submit a complete and accurate application may result in a denial of your grant request and possible enforcement proceedings.
4. Using the valid documentation gathered as instructed in #3 above, calculate the total number of tons of each eligible residential and commercial material recycled and marketed by your municipality during the calendar year covered by the application.

You will need this information to determine the total number of eligible residential and commercial tons to be reported in PART II-B, #1 of the application, and to report the weight of each eligible material in PART III A & B of the application.

5. The completed application must be submitted to the Pennsylvania Department of Environmental Protection, Bureau of Waste Management, Waste Reduction & Recycling Section, P.O. Box 8472, Harrisburg, PA 17105-8472, by September 30, 2015. If your application is hand delivered, it must be received by 4 p.m. Any applications delivered or postmarked after the deadline will not be processed and will be returned to the applicant.

A completed application consists of:

1. Part I – Application Information
2. Part II A – Contact Information
3. Part II B – Performance Information
4. Part II C – Statement and Verification
5. Part III A & B – Tonnage Summary Form
6. Part IV – W-9 Form, Request for Taxpayer Identification Number and Certification

**Make sure you are using the most current version of the application.** You can determine this by looking at #5 on the first page of the application. It will indicate the application is for the Calendar Year 2014. **Only forms** provided by the department may be used in completing this application.

#### **B. PART I - APPLICANT INFORMATION**

1. **APPLICANT:** Enter the name of the municipality applying for the grant. Only municipalities as defined in Act 101, as amended, are eligible for grants (i.e., county, city, township, incorporated town, borough, home-rule municipality, authorities, COGs, consortiums, or similar entities). If the recycling program is a joint effort of several municipalities, a lead municipality must submit the application on behalf of all of the participating municipalities. No municipality should be included in more than one application. COGs, consorting, or similar entities must submit proof of their establishment under 53 Pa.Cs.Ch.23.subch.A.
2. **OFFICIAL BUSINESS ADDRESS:** Enter the Applicant's Box Number, Street Address and City or Town.
3. **COUNTY:** Enter the Applicant's County.
4. **FEDERAL I.D. NUMBER:** Enter the applicant's federal I.D. number.

#### **C. PART II A – CONTACT INFORMATION**

1. **Question #5, Population:** Enter the applicant's population as determined by the 2010 decennial census. **If this is a multi-municipal application**, the total populations of all participating municipalities must be used and a **separate sheet must be attached listing the participating municipalities and their populations**. For counties operating a drop-off recycling program, the total county population must be used (unless it can demonstrate which municipalities are not participating in the drop-off program).

*Please enter, in the upper right hand corner of the page, your municipality's name and the county in which your municipality is located.*

**PART II B - PERFORMANCE INFORMATION**

1. Total Tons of Eligible Materials Recycled:

- a) **Residential Tons:** Enter the total tons of **eligible** material recycled and marketed from the municipality's residential recycling program during the 2014 calendar year. (Refer to #2 of the General Instructions for eligible material requirements.) Please round this number to the nearest tenth (0.1) of a ton. **(Please Note:** Recyclables generated in multi-family dwellings are considered "residential" even if they were collected by a "commercial" hauler.) The total amount of residential tons claimed must be substantiated by valid documentation. (Refer to the booklet on Documentation Requirements and Examples.)
- b) **Residential Residue:** Enter the amount of non-recycled residue which was a part of the total residential tons. This is material collected with the recyclables but was not recycled. DEP uses a 15 percent average to calculate residue. If you use a rate other than 15 percent to calculate the residential residue, you **must** have documentation to verify the rate you used. Documentation must be in the form of a signed written statement from the collector or recycling processor containing the amount of tons or the percent of residue to be deducted from the total residential tons collected for the calendar year under consideration. **If you leave this space blank, the department will automatically deduct 15 percent from the residential tons claimed.**
- c) **Commercial Tons:** Enter the total tons of **eligible** commercial (including municipal & institutional) materials recycled and marketed from commercial establishments within the municipality in the 2014 calendar year. (Refer to #2 of the general instructions for eligible material requirements.) Please round the number to the nearest tenth (0.1) of a ton. The amount claimed must be substantiated by valid documentation. (Refer to the booklet on Documentation Requirements and Examples.)
- d) **Commercial Residue:** Enter the amount of non-recycled residue which was a part of the total commercial tons. This is material collected with the recyclables but was not recycled. The department uses a 15 percent average to calculate residue. If you use a rate of other than 15 percent to calculate the amount of non-recycled commercial residue, you **must** have documentation to verify the rate used. Documentation must be in the form of a signed written statement from the collector or recycling processor containing the amount of tons of commercial residue or the percent of residue of the total commercial tons collected for the calendar year under consideration. **If you leave this space blank, the department will automatically deduct 15 percent from the commercial tons claimed.**
- e) **Total Tons:** Enter the total tons of eligible material in the space provided.

**PART II C – STATEMENT AND VERIFICATION**

The application must be signed by an authorized official of the municipality or county applying for the grant.



**D. PART III - TONNAGE SUMMARY FORM A & B**

*Please enter, in the upper right hand corner of the page, your municipality's name and the county in which your municipality is located.*

*You are not permitted to substitute your own form in Part III A & B. Please use the form provided in this application.*

FORM A: List, by hauler or market (or from the entity that is supplying you the documentation), the total tons of each eligible residential material recycled and marketed on behalf of your municipality in the 2014 calendar year. If you have more than one piece of documentation from a particular hauler or market, you may summarize them on one line rather than listing each report or weight ticket separately (i.e. if you receive monthly reports from a recycling collector, you do not have to list that collector and the total of each report twelve times on the form - you may list that collector only once and record the total of the twelve monthly reports for each material on that line). You should calculate the total for each hauler or market, the total for each material and the total residential tons recycled by all of your haulers or markets.

FORM B: List, by hauler or market (or from the entity that is supplying you the documentation), the total tons of each eligible material recycled and marketed on behalf of your municipality in the 2014 calendar year from commercial, institutional or municipal establishments. If you have more than one piece of documentation from a particular hauler or market, you may summarize them on one line rather than listing each report or weight ticket separately (i.e. if you receive monthly reports from a recycling collector, you do not have to list that collector and the total of each report twelve times on the form - you may list that collector only once and record the total of the twelve monthly reports for each material on that line). You should calculate the total for each hauler or market, the total for each material and the total commercial tons recycled by all of your haulers or markets.

*Please refer to the attached example on Page 9 for guidance in completing these forms.*

Old newsprint is comprised of newspapers offered for circulation (i.e. delivered to homes, businesses, newsstands, etc.) and later collected for recycling.

Other marketable grades of paper includes magazines, telephone books, kraft bags and any post-consumer paper fiber not suitable for inclusion under another category.

Aluminum, steel or bimetallic cans includes containers (primarily food and beverage cans) originating from homes, businesses and institutions. These categories do not include scrap metal (aluminum furniture, stainless steel, iron scrap, 55 gallon drums, etc).

Commercial tonnages are those generated by businesses, institutions (hospitals, nursing homes, schools etc.) and municipal (government offices, libraries, etc.) establishments.

If the eligible materials were collected and marketed as commingled materials (two or more eligible materials collected together), then place the total tons of those materials in the space provided for commingled residential or commingled commercial tons. In this case you are not required to determine the tonnage of each material separately. **LIST THE MATERIALS INCLUDED IN THE COMMINGLED TONNAGE IN THE SPACE PROVIDED** at the bottom of the Tonnage Summary Form. The above should also be followed for single stream materials.

The **weight** of the eligible **residential materials must be reported separately from the weight of the eligible commercial materials. All weights must be in tons.**

The Total Residential Tons and the Total Commercial Tons reported on the Tonnage Summary Forms must match the total eligible residential and commercial tons reported in PART II B, #1 of the application.

**PART III - TONNAGE SUMMARY FORM**

**A. Residential Tonnage**

Business Hauler/Market	Old Newsprint	High Grade Office Paper	Corrugated	Other Marketable Grades of Paper	Mixed Paper	Aluminum Cans	Steel or Bimetallic Cans	Mixed Cans (not scrap metals)	Amber Glass	Clear Glass	Green Glass	Mixed Glass	PET Plastics	HDPE Plastics	Other Plastics	Mixed Plastics	Commingled*	Single Stream*	Total
ABC hauling	301.4					15.1	28.9					52.3							397.7
Ron's Recycling			157.2		77.0												41.8		276.0
Boy Scouts	189.5																		189.5
Ambassador Apartments	10.2							1.7				3.6							15.5
<b>Totals</b>	<b>501.1</b>		<b>157.2</b>		<b>77.0</b>	<b>15.1</b>	<b>28.9</b>	<b>1.7</b>				<b>55.9</b>					<b>41.8</b>		<b>878.7</b>

**Total Residential Tons 878.7**

\*If claiming residential commingled or single stream tonnage, use the space below to list the materials included in the tonnage:  
Ron's Recycling collects all glass, aluminum and steel cans as commingled.

**E. PART IV - FORM W-9**

Complete this form according to the instructions provided with the form and attach it to the application. Payment cannot be made without submittal of this form. Also, the Name, Address and I.D. Number reported on the Form W-9 must match the applicant name, address and federal I.D. number reported in PART I of the application.

COMMONWEALTH OF PENNSYLVANIA  
 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
 BUREAU OF WASTE MANAGEMENT  
 DIVISION OF WASTE MINIMIZATION AND PLANNING

**Application for Municipal Recycling Program Performance Grant**  
**The Pennsylvania Municipal Waste Planning, Recycling and Waste Reduction Act,**  
**Act 101 of 1988 (P.L. 556) Section 904**  
**PART I - APPLICANT INFORMATION**

PLEASE FOLLOW ALL INSTRUCTIONS AS PROVIDED

1. APPLICANT:

2. OFFICIAL BUSINESS ADDRESS:  NUMBER - BOX

STREET

CITY — TOWN

STATE ZIP CODE

P A

3. COUNTY:

4. FEDERAL I.D. NUMBER:  5. FOR CALENDAR YEAR:  2  0  1  4

DEPARTMENT USE ONLY				
Vendor Number: _____		Invoice Date: _____		
Invoice Number: 904-__-14				
SAP FUND	BUDGET PERIOD	GEN. LED.	COST CENTER	INT. ORDER
2009500000	20_____	6600400	3522509000	35250000__
TOTAL AMOUNT APPROVED:		<input style="width: 100%;" type="text"/>		
APPROVED FOR PAYMENT:				
_____				Date

### PART II - A: CONTACT INFORMATION

Directions: Please answer the questions below. Attach additional pages if necessary. Please type or print all entries.  
DO NOT LEAVE ANY QUESTION BLANK.

1. Contact Person for this application: \_\_\_\_\_  
Name of individual or company that compiled/completed this application (if different than above): \_\_\_\_\_  
\_\_\_\_\_
  
2. Contact Person Telephone Number: ( ) \_\_\_\_\_ Fax Number: ( ) \_\_\_\_\_  
Days of the Week and Times you may be contacted at above telephone number:  
\_\_\_\_\_
  
3. Contact Person Email Address: \_\_\_\_\_
  
4. Applicant's Designated Recycling Coordinator (if different than #1 above): \_\_\_\_\_  
\_\_\_\_\_ Telephone Number: ( ) \_\_\_\_\_  
Email Address: \_\_\_\_\_
  
5. Population (per the **2010** Decennial Census): \_\_\_\_\_  
Participating Municipalities: \_\_\_\_\_
  
6. Municipality website address: \_\_\_\_\_

**PART II - B: PERFORMANCE INFORMATION**

1. TOTAL TONS OF ELIGIBLE MATERIALS RECYCLED: Use totals from Part III A & B - Tonnage Summary Forms to list the total tons of material recycled by your municipality for the calendar year covered by this application. Enter all figures in TONS. Round to the nearest tenth (0.1) of a ton.

<i>Residential Tons</i>	-	<i>Residential Residue*</i>	+	<i>Commercial Tons</i>	-	<i>Commercial Residue*</i>	=	<i>TOTAL TONS</i>
	-		+		-		=	

\*Residues are materials collected and weighed with recyclables but are not recycled. See Section C. Part II B 1. (b) and (d) of the instructions for more information.

2. If you are claiming a residue of less than 15 percent of the total Residential and/or Commercial tons recycled, please explain how this number was derived.

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3. If the totals of materials listed in #1 above is greater or less than the amount collected in the previous year, list those factors that could account for the difference.

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**PART II - C: STATEMENT AND VERIFICATION**

The information contained in this application is true and correct to the best of my personal knowledge or information and belief.

I also understand the requirements of both Act 101 and Act 140. I hereby acknowledge that all of the requirements are being met by all municipalities participating jointly in this application (this statement is only applicable to those municipalities required to meet the requirements of one or both Acts).

This statement and verification is made subject to the penalties of 18 Pa. C.S.A § 4904 relating to unsworn falsification to authorities, which provides that if I make knowingly false averments, I may be subject to criminal penalties.

\_\_\_\_\_  
Signature of Elected/Appointed Municipal Official

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

\_\_\_\_\_  
Municipality, County

**PART III - TONNAGE SUMMARY FORM**

**A. Residential Tonnage**

	Business Hauler/Market	Old Newsprint	High Grade Office Paper	Corrugated	Other Marketable Grades of Paper	Mixed Paper	Aluminum Cans	Steel or Bimetallic Cans	Mixed Cans (not scrap metals)	Amber Glass	Clear Glass	Green Glass	Mixed Glass	PET Plastics	HDPE Plastics	Other Plastics	Mixed Plastics	Commingled*	Single Stream*	Total		
<b>Totals</b>																						

\_\_\_\_\_  
Total Residential Tons

**\*If claiming residential commingled or single stream tonnage, use the space below to list the materials included in the tonnage:**





# Request for Taxpayer Identification Number and Certification

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

Print or type See Specific Instructions on page 2.	Name (as shown on your income tax return)	
	Business name/disregarded entity name, if different from above	
	Check appropriate box for federal tax classification: <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate  <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____  <input type="checkbox"/> Other (see instructions) ▶ _____	Exemptions (see instructions):  Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____
	Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	City, state, and ZIP code	
List account number(s) here (optional)		

**Part I Taxpayer Identification Number (TIN)**

Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

**Note.** If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

<b>Social security number</b>										
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<b>Employer identification number</b>										
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**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.

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

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

**Future developments.** The IRS has created a page on [www.irs.gov/w9](http://www.irs.gov/w9) for information about Form W-9, at [www.irs.gov/w9](http://www.irs.gov/w9). Information about any future developments affecting Form W-9 (such as legislation enacted after we release it) will be posted on that page.

### Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, payments made to you in settlement of payment card and third party network transactions, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

- 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

4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct.

**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.

**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, 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* on page 1.

**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

### 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.** 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 Regulation section 301.7701-2(c)(2)(iii). 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 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 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, 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.

**Note.** Check the appropriate box for the U.S. 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 U.S. federal tax classification in the space provided. If you are an LLC that is treated as a partnership for U.S. 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, as appropriate. 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 U.S. 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.

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

## Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the *Exemptions* box, any code(s) that may apply to you. See *Exempt payee code* and *Exemption from FATCA reporting code* on page 3.

**Exempt payee code.** Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends. Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.

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

The following codes identify payees that are exempt from backup withholding:

1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)

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

3—A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities

4—A foreign government or any of its political subdivisions, agencies, or instrumentalities

5—A corporation

6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States

7—A futures commission merchant registered with the Commodity Futures Trading Commission

8—A real estate investment trust

9—An entity registered at all times during the tax year under the Investment Company Act of 1940

10—A common trust fund operated by a bank under section 584(a)

11—A financial institution

12—A middleman known in the investment community as a nominee or custodian

13—A trust exempt from tax under section 664 or described in section 4947

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

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

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

<sup>2</sup> However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney, 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—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 possession of the United States, 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 Reg. 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 Reg. 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

## 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 page 2), 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 Social Security Administration office or get this form online at [www.ssa.gov](http://www.ssa.gov). You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at [www.irs.gov/businesses](http://www.irs.gov/businesses) and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting [IRS.gov](http://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 the "Name" line 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 <sup>1</sup>
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor <sup>2</sup>
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 <sup>1</sup> The actual owner <sup>1</sup>
5. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulation section 1.671-4(b)(2)(i)(A))	The grantor*
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 <sup>4</sup>
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

<sup>1</sup> List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.  
<sup>2</sup> Circle the minor's name and furnish the minor's SSN.  
<sup>3</sup> You must show your individual name and you may also enter your business or "DBA" name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.  
<sup>4</sup> List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* 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](mailto:phishing@irs.gov). You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: [spam@uce.gov](mailto:spam@uce.gov) or contact them at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 1-877-IDTHEFT (1-877-438-4338).

Visit [IRS.gov](http://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.



**pennsylvania**  
DEPARTMENT OF ENVIRONMENTAL  
PROTECTION

Bureau of Waste Management  
P.O. Box 8472  
Harrisburg, PA 17105-8472