



**TOWNSHIP OF BRICK**  
**Tax Collectors Office**  
OCEAN COUNTY, NEW JERSEY  
401 CHAMBERS BRIDGE ROAD, BRICK, N.J. 08723  
<http://www.bricktownship.net>

Phone 732-262-1021  
Fax 732-477-3746  
Office Hours: 9am – 4pm  
EMAIL: [bricktaxoffice@twp.brick.nj.us](mailto:bricktaxoffice@twp.brick.nj.us)

**Dear Investor:**

Enclosed please find the Tax Sale Bidder Packet for our upcoming tax lien sale in Brick Township, to be held on April 19, 2016. Please complete and return the Bidder questionnaire, Bidder Information Sheet and W-9 forms, as soon as possible, so that we may pre-register you for our tax sale. This will help us speed along the registration process on the day of the sale and help save time for everyone involved.

Our tax sale is scheduled to begin at 10:00 am in the courtroom at 401 Chambers Bridge Road, Brick, NJ. We ask that you try to get here early enough that we may issue your bidder number and check that all your information is correct. We thank you in advance for your cooperation in this matter.

During the sale, if a lien holder announces that they have a prior lien on a property; it does not preclude anyone from bidding against them. This is a public auction and everyone is welcome to bid. The prior lien holder does, however, have the option of paying the open balance as a subsequent payment.

Sincerely,

Tax Collector & Staff at  
Brick Township Tax Office



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### Bidder Questionnaire

Dear Investor:

As you may know our 2016 Tax Lien Sale is coming up on April 19, 2016 for all properties owing 2015 unpaid Municipal Charges. We are trying to get a jump on the process to help speed up the sign-up process. Therefore, we would like to know the following information as soon as possible: **Please Type or Print information requested.**

1. Are you planning on attending the tax sale? Yes \_\_\_\_\_ No \_\_\_\_\_
2. If so, in whose name would you like the certificate to appear (must also be the name on W-9 form)? \_\_\_\_\_
3. Do we have the correct Federal ID #(if using company name) \_\_\_\_\_  
Or Social Security # (if filing as individual) \_\_\_\_\_
4. Where would you like the certificates mailed (must also be the address on W-9 form)?  
\_\_\_\_\_  
\_\_\_\_\_
5. What is your current Telephone # \_\_\_\_\_  
Email address \_\_\_\_\_
6. Have you returned your W-9 form to us? Yes \_\_\_\_\_ No \_\_\_\_\_

Please email, fax or mail this information to us before April 13, 2016. Also remember, bidding is done by number, be sure to pick up your assigned number from the staff prior to the start of the Tax Sale. Our office opens at 9:00 am, bidding starts at 10:00 am. We would appreciate the return of the numbers at the end of the sale. Thank you for your cooperation in this matter.

Sincerely,  
Brick Township Tax Office

**BRICK TOWNSHIP  
TAX SALE BIDDER INFORMATION SHEET**

In order to expedite the information process and prevent unnecessary errors, complete this form and submit it with your payment of certificates purchased. One form must be prepared for each name in which certificates are to be issued.

Name of person bidding: \_\_\_\_\_

Name & address to whom certificate is to be issued:

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

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

Add. 2: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Telephone: \_\_\_\_\_ FAX: \_\_\_\_\_

EMAIL: \_\_\_\_\_

Federal Tax ID # or S.S. #: \_\_\_\_\_

Contact person: \_\_\_\_\_

Certificate purchasers are herewith advised, pursuant to NJSA 13:1K-6, that industrial properties may be subject to the "Environmental Clean Up Responsibility Act", the "Spill Compensation and Control Act", (NJSA 58:10-23.11 et.seq.), the "Water Pollution and Control Act", (NJSA 58:10A-1 et.seq.) These laws preclude the municipality from issuing a tax sale certificate to any purchaser who is or may be in any way connected to the previous owner or operator of such sites. By signing below, bidder certifies that he does not represent, is not connected to, and is not a property owner or operator of any such parcel for which a certificate is issued. **I certify that the foregoing statements made by me are true. I am aware that if any of the foregoing statements made by me are willfully false, I am subject to punishment.**

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

TOWNSHIP OF BRICK

TAX SALE WIRE TRANSFER INFORMATION  
AND BUYERS CERTIFICATION

Name of Municipal Depository Bank      TD Bank  
Branch Location:                              1049 Cedar Bridge Ave.  
    Brick, NJ 08723  
ABA Routing Number:                        031201360  
Credit to:                                        Brick Township Collector Trust Account  
Account Number:                              4310828897

BUYERS CERTIFICATION

The undersigned, being authorized and representing \_\_\_\_\_  
for the purchase of tax liens on this 19th day of April, 2016 at 10:00 am, hereby attests  
that a bank wire transfer from \_\_\_\_\_ to the Municipal  
Depository account detailed above in the amount of \$\_\_\_\_\_ has been  
authorized and issued under sequence number \_\_\_\_\_. This certification is  
attested to in recognition that any false statements made herein may subject the  
undersigned to prosecution pursuant to 18U.S. C1 et. seq. and NJSA 2C:21.27 and 28 et.  
seq.

Name of Buyer: \_\_\_\_\_  
Purchaser Name

\_\_\_\_\_  
Agent Signature

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

Telephone/Fax \_\_\_\_\_

E-mail \_\_\_\_\_

**YOU MUST FILE**

**A NEW W-9**

**EVERY YEAR**

## 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) ▶ _____	
	<input type="checkbox"/> Exempt payee	
	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.

Social security number									

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

Employer identification number									

### Part II Certification

Under penalties of perjury, I certify that:

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

**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 4.

<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.

#### 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, 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:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

**Note.** If 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 on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the 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 withholding on your share of partnership income.

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.

**Other entities.** Enter your business name as shown on required 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.

**Exempt Payee**

If you are exempt from backup withholding, enter your name as described above and check the appropriate box for your status, then check the "Exempt payee" box in the line following the "Business name/disregarded entity name," sign and date the form.

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.

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

The following payees 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, or
  5. An international organization or any of its agencies or instrumentalities.
- Other payees that may be exempt from backup withholding include:
6. A corporation,
  7. A foreign central bank of issue,
  8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States,
  9. A futures commission merchant registered with the Commodity Futures Trading Commission,
  10. A real estate investment trust,
  11. An entity registered at all times during the tax year under the Investment Company Act of 1940,
  12. A common trust fund operated by a bank under section 584(a),
  13. A financial institution,
  14. A middleman known in the investment community as a nominee or custodian, or
  15. 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 15.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 9
Broker transactions	Exempt payees 1 through 5 and 7 through 13. Also, C corporations.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 <sup>1</sup>	Generally, exempt payees 1 through 7 <sup>2</sup>

<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.

**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, 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 domestic entity that has a foreign owner must use the appropriate Form W-8.

**Part II. Certification**

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if item 1, below, and items 4 and 5 on page 4 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* on page 3.

**Signature requirements.** Complete the certification as indicated in items 1 through 3, below, and items 4 and 5 on page 4.

**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 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.

**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.

**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>3</sup>  The actual owner <sup>3</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 <sup>4</sup>
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.

**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.

## **IMPORTANT NOTICE!!!**

### **PROTECT YOUR INVESTMENT**

Certificates should be recorded ASAP in the Ocean County Recording Office located in room 114 of the Ocean County Courthouse @ 118 Washington St, Toms River, NJ. Contact them at 732-929-2110.

When paying subsequent charges for taxes & unpaid municipal charges requests should be either emailed to [bricktaxoffice@twp.brick.nj.us](mailto:bricktaxoffice@twp.brick.nj.us) or faxed to 732-477-3746. The request should specify the name of the lien holder, the block and lot and Certificate number that subsequents are being requested for. All payments & appropriate affidavits must be forwarded to Brick Township Tax Collector @ 401 Chambers Bridge Rd, Brick, NJ 08723.

Subsequent Water and Sewer payment information must be obtained directly from the BTMUA, phone 732-458-7000 and affidavits must be forwarded to Brick Township Tax Collector at the address above.

#### **NJSA 54:5-60**

If the certificate of sale is not held by the municipality, the amount required for redemption shall include all sums for subsequent municipal liens, and interest and costs thereon, actually paid by the holder of the tax title or his predecessor therein, together with interest on the amount so paid at the rate chargeable by the municipality, provided the holder of such title shall have made and filed with the collecting officer an affidavit, showing the amount of such payment, which affidavit may be taken before such officer.

**AFFIDAVIT**

MUNICIPALITY: BRICK TOWNSHIP  
COUNTY: OCEAN  
STATE: NEW JERSEY

BLOCK: \_\_\_\_\_ LOT: \_\_\_\_\_  
QUAL: \_\_\_\_\_ ACCOUNT: \_\_\_\_\_

I (LIEN HOLDER): \_\_\_\_\_

HEREBY CERTIFY THAT I HAVE PAID SUBSEQUENT MUNICIPAL CHARGES ON TAX SALE

CERTIFICATE NO. \_\_\_\_\_

THE FOLLOWING AMOUNTS PAID ON \_\_\_\_\_ ARE:

RECORDING FEE: \_\_\_\_\_

BOOK \_\_\_\_\_ PAGE \_\_\_\_\_

SEARCH FEE: \_\_\_\_\_

TOTAL TAXES: \_\_\_\_\_

TOTAL WATER/SEWER CHARGES  
(BTMUA): \_\_\_\_\_

MISCELLANEOUS CHARGES: \_\_\_\_\_

TOTAL: \_\_\_\_\_

SIGNATURE: \_\_\_\_\_

NOTARY SEAL

PRINT NAME: \_\_\_\_\_

\_\_\_\_\_  
TAX COLLECTOR/NOTARY  
SIGNATURE & STAMP

FAX# \_\_\_\_\_ E-MAIL ADDRESS \_\_\_\_\_

**AFFIDAVITS MUST BE ON FILE IN THE TAX OFFICE FOR ANY SUBSEQUENT PAYMENTS MADE BY THE LIENHOLDER PURSUANT TO NJSA 54:5-62 + 54:5-99.**

## Elements of Tax Sales in New Jersey

New Jersey law requires all 566 municipalities to hold at least one tax sale per year, if the municipality has delinquent property taxes and/or municipal charges. You can obtain information on upcoming tax sales by contacting the tax collector in the municipality in question, or from the web site of the Tax Collectors & Treasurers Association of New Jersey: [www.tctanj.org/taxsale.html](http://www.tctanj.org/taxsale.html). More detailed information on the tax sale process in New Jersey can be found at [www.njtaxlieninvestor.com](http://www.njtaxlieninvestor.com)\*

In New Jersey, property taxes are a continuous lien on the real estate. Property taxes are due in four installments during the year: February 1, May 1, August 1, and November 1. Delinquency on a property may accrue interest at up to 8 per cent for the first \$1,500 due, and 18 per cent for any amount over \$1,500. If the amount of delinquency on a property exceeds \$10,000 at the end of the municipal fiscal year, the municipality may charge up to a 6 per cent year-end penalty.

At the tax sale, title to the delinquent property itself is not sold. What is sold is a tax sale certificate, a lien on the property. Tax sale certificates can earn interest of up to 18 per cent, depending on the winning percentage bid at the auction. At the auction, bidders bid down the interest rate that will be paid by the owner for continuing interest on the certificate amount. If the interest is bid down to one per cent, then a "premium," is bid starting at \$0 to whenever the bidding stops to obtain the tax sale certificate. The premium is kept on deposit with the municipality for up to five years. If the tax sale certificate is not redeemed, or the property foreclosed upon within the five year period, then the premium escheats to the municipality. No interest accrues on the premium to the benefit of the buyer of the tax sale certificate.

The winning bidder is the one who bids the lowest percentage of interest or bids the highest premium. Bidders are urged to contact the Tax Collector for local payment restrictions before the sale) At the close of the sale, the winning bidder must immediately pay (pursuant to the local restrictions) the municipality the taxes and interest to date; in exchange the municipality will provide the bidder the tax sale certificate. In order for the winning lien holder to protect their interest in the tax sale certificate, it should be recorded in the Deed Room at the County Clerk's Office within 90 days of the sale.

Taxes continue to accrue on the property after the sale of the certificate. Bidders have the option to pay these subsequent taxes; if they are not paid, a tax sale certificate will be sold at the next tax sale. Any subsequent certificate issued will be paramount to any prior certificate. Subsequent taxes paid by the lien holder earn interest at the rate set by the municipality.

If the certificate is redeemed by the property owner prior to foreclosure, the certificate earns a redemption penalty at the rate of 2, 4, or 6 percent, depending on the amount of the original tax sale certificate, in addition to any interest rate on the certificate.

After two years, a lien holder can begin proceedings in Superior Court to foreclose on the property. If foreclosure is perfected, then the name on the deed is changed to that of the lien holder who can then take possession of the property.

This information is intended only as a short introduction to the tax sale process in New Jersey, and not as investment advice. There is no substitute for learning as much about investing in tax sale certificates from the many sources available, both online and in print. As with all investments, the investor must do his or her due diligence when investing in tax sale certificates. Unlike more "passive" investments, like certificates of deposit, or stocks and bonds, tax sale certificates require "active" follow up and management by the investor. By posting this notice, the State of New Jersey neither recommends nor discourages investment in tax sale certificates, and makes no guarantee of profit or positive result from such investment.

\* This information, and the content at [www.tctanj.org](http://www.tctanj.org) and [www.njtaxlieninvestor.com](http://www.njtaxlieninvestor.com) are private organizations; the Division of Local Government Services makes no assurances or guarantees about the reliability of the information. There are provided here only as a potential source of information and does not and is not intended to serve as legal or investment advice.