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BRAD CARNEY
ANDREW M. BREWER
JOANNE VOS
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OF COUNSEL
CHRISTOPHER H. FALCON

¹ ALSO ADMITTED IN NY

January 9, 2026

VIA OVERNIGHT MAIL

Larry Gindoff, Executive Director
Morris County Municipal Utilities Authority
214A Center Grove Road
Randolph, NJ 07869

**Re: RFP – Professional Services
#03 Legal Counsel - Solid Waste and Water Divisions**

Dear Mr. Gindoff:

This letter will serve to set forth our response to the Request for Proposals for Professional Legal Services to the Morris County Municipal Utilities Authority during 2026.

The services shall include, but not be limited to, giving routine legal advice and opinions, examination and drafting of pertinent legal documents, attendance at meetings, as requested, defense and prosecution of litigation, being available as needed for consultation with the Authority and staff and, in general, handling all requested legal work regarding solid waste and water issues in the interest of the Authority. These services will be provided for such period of time as may be required by the Authority.

It has been our pleasure to represent the Authority for many years regarding these issues and have been proud of our opportunity to work with the members of the Authority who have demonstrated their commitment to public service and with its talented and dedicated staff and employees.

Our response to the particular evaluation criteria set forth in the Request for Proposals is as follows:

1. Experience and reputation in the field.

For over fifty years, the members of our firm have practiced in the field of representing public bodies, including authorities organized under the laws of the State of New Jersey, with particular emphasis on environmental legal issues, such as solid waste, water supply and wastewater. Members of the firm have been acknowledged as leaders in these fields. Mr. Carney's experience is set forth in the enclosed resume. Mr. Maraziti has been listed as one of the Best Environmental Lawyers in the New Jersey Edition of Best Lawyers in America. Additionally, the Association of Environmental Authorities presented its Wave Award to the firm for its service to the

ORIGINAL

Larry Gindoff, Executive Director
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organization over the years. Both Mr. Maraziti and Ms. Alexander have served as Legal Counsel to the AEA. Mr. Maraziti has been selected for inclusion in the 2007 to 2025 edition of "Super Lawyers of New Jersey", published by New Jersey Monthly.

2. Knowledge of the MCMUA and the subject matter to be addresses under the contract.

The firm of Maraziti Falcon, LLP has served as solid waste counsel to the MCMUA since the inception of the designation by the Morris County Board of Chosen Freeholders to undertake the implementation of the Morris County Solid Waste Management Plan in 1987. Several years thereafter, the firm was also engaged to serve as legal counsel regarding the Authority's water supply activities as well. As such, the firm is thoroughly familiar with all the past and pending legal matters that involve the Authority.

3. Availability to accommodate any required meetings of the agency.

The lawyers of the firm are committed to attending all regular and other meetings of the Authority on an as needed basis. As has been the case over the many years of representation of the MCMUA by the firm, serving the Authority legal needs is of paramount importance to the firm and both its lawyers and it staff members are prepared to respond promptly and completely to all needs of the Authority.

4. Designated professional and support staff and location of firm's offices.

The primary responsibility to provide legal counsel to the Authority rests with Brad Carney, Esq. All other lawyers in the firm are available to compliment and supplement the services in these areas where appropriate.

5. References in general.

See attached list of representative clients. The MCMUA is encouraged to contact any of the clients listed for references regarding the legal ability, experience, expertise and responsiveness of any of the lawyers in the firm.

6. Compensation proposal.

Legal services as General Counsel will be provided at the blended hourly rate of \$220.00 for all legal services.

Vouchers will be submitted monthly and will contain a detailed description of the services performed during the billing period and a statement of the hours expended. Disbursements will be reimbursable at cost.

7. Annual Retainer

Legal services for the following activities will be provided under an annual retainer of \$12,000.00 for solid waste matters, as described below and an annual retainer of \$12,000.00 for water matters, as

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described below. Such fees will be payable in equal monthly payments, upon the presentation of a voucher and approval of the Morris County Municipal Utilities Authority.

8. Solid Waste Matters

Attendance at the meetings of the Solid Waste Sub-Committee and of the Morris County Municipal Utilities Authority, preparation of routine Resolutions required in connection with Solid Waste matters, telephone conferences and correspondence relating to routine legal matters on statutory and regulatory matters with Members and Staff of the Morris County Municipal Utilities Authority, provided that such activities do not exceed ten (10) hours per month. If these services exceed ten hours during any monthly period, the additional services will be billed at the hourly rate set forth herein.

9. Water Matters

Attendance at the meetings of the Water Committee and of the Morris County Municipal Utilities Authority, preparation of routine Resolutions required in connection with Water matters, telephone conference and correspondence relating to routine legal matters on statutory and regulatory matters with Members and Staff of the Morris County Municipal Utilities Authority, provided that such activities do not exceed ten (10) hours per month. If these services exceed ten hours during any monthly period, the additional services will be billed at the hourly rate set forth herein.

10. Other Legal Services

Specifically excluded from the Retainer Fee shall be all other legal services required regarding Solid Waste and Water Matters, including but not limited to, legal research and analysis, preparation and drafting of documents and legal opinions, litigation, services relating to the development and implementation of the Solid Waste Management Plan and the projects identified therein.

11. Statutory Compliance

This contract may be awarded without competitive bidding as a "Professional Service" in accordance with N.J.S.A. 40A:115(l)(a)(I), and on a "fair and open" basis in accordance with the New Jersey Local Unit Pay-to-Play Law pursuant to N.J.S.A. 19:44A-20.4 et seq.

Enclosed with this letter is the State of New Jersey Business Registration, Certificate # 0652503, which is required by law.

12. Affirmative Action Compliance

I have enclosed a copy of the Certificate of Employee Information Report Renewal issued by the Treasurer of the State of New Jersey, Certification #20121.

Finally, and assuming that this letter shall form the basis of our agreement with the Authority, the State Affirmative Action Guidelines require the incorporation of the following:

During the performance of this contract, the contractor agrees as follows:

Larry Gindoff, Executive Director

January 9, 2026

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The contractor or subcontractor, where applicable, will not discriminate against any employee or applicant for employment because of age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation, gender identity or expression, disability, nationality or sex. Except with respect to affectional or sexual orientation and gender identity or expression, the contractor will ensure that equal employment opportunity is afforded to such applicants in recruitment and employment, and that employees are treated during employment, without regard to their age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation, gender identity or expression, disability, nationality or sex. Such equal employment opportunity shall include, but not be limited to the following: employment, upgrading, demotion, or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. The contractor agrees to post in conspicuous places, available to employees and applicants for employment, notices to be provided by the Public Agency Compliance Officer setting forth provisions of this nondiscrimination clause,

The contractor or subcontractor, where applicable will, in all solicitations or advertisements for employees placed by or on behalf of the contractor, state that any qualified applicants will receive consideration for employment without regard to age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation, gender identity or expression, disability, nationality or sex.

The contractor or subcontractor will send to each labor union, with which it has a collective bargaining agreement, a notice, to be provided by the agency contracting officer, advising the labor union of the contractor's commitments under this chapter and shall post copies of the notice in conspicuous places available to employees and applicants for employment.

The contractor or subcontractor, where-applicable, agrees to comply with any regulations promulgated by the Treasurer pursuant to N.J.S.A. 10:5-31 et seq., as amended and supplemented from time to time and the Americans with Disabilities Act.

The contractor or subcontractor agrees to make good faith efforts to meet targeted county employment goals established in accordance with N.J.A.C. 17:27 - 5.2.

The contractor or subcontractor agrees to inform in writing its appropriate recruitment agencies including, but not limited to, employment agencies, placement bureaus, colleges, universities, and labor unions, that it does not discriminate on the basis of age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation, gender identity or expression, disability; nationality or sex, and that it will discontinue the use of any recruitment agency which engages in direct or indirect discriminatory practices.

The contractor or subcontractor agrees to revise any of its testing procedures, if necessary, to assure that all personnel testing conforms with the principles of job-related testing, as established by the statutes and court decisions of the State of New Jersey and as established by applicable Federal law and applicable Federal court decisions.

In conforming with the targeted employment goals, the contractor or subcontractor agrees to review all procedures relating to transfer, upgrading, downgrading and layoff to ensure that all such actions are taken without regard to age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation, gender identity or expression, disability, nationality or sex consistent

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January 9, 2026
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with the statutes and court decisions of the State of New Jersey, and applicable Federal law and applicable Federal court decisions.

The contractor shall submit to the public agency, after notification of award but prior to execution of a goods and services contract, one of the following three documents:

Letter of Federal Affirmative Action Plan Approval

Certificate of Employee Information Report

Employee Information Report Form AA302 (electronically provided by the Division and distributed to the public agency through the Division's website at www.state.nj.us/treasury/contract_compliance)

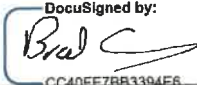
The contractor and its subcontractors shall furnish such reports or other documents to the Division of Public Contracts Equal Employment Opportunity Compliance as may be requested by the office from time to time in order to carry out the purposes of these regulations, and public agencies shall furnish such information as may be requested by the Division of Public Contracts Equal Employment Opportunity Compliance for conducting a compliance investigation pursuant to **Subchapter 10 of the Administrative Code at N.J.A.C. 17:27.**

If this statement accurately reflects your understanding, please affix your signature below and return a signed copy to me at your convenience.

Very truly yours,

MARAZITI FALCON, LLP

By:

DocuSigned by:

CC40FE7BB3394E6
Brad Carney

BBC:ts

ACCEPTED:

Larry Gindoff
Executive Director

Date

ATTEST:

Date

MORRIS COUNTY MUA

Administrative Documents

A. Please submit the following documents with your response to the RFP

Owner's Checkmarks		Bidder's Initials
X	Statement of Ownership Disclosure	
X	Non-Collusion Affidavit	
X	Disclosure of Investment Activities In Iran	
X	Certification of Non-Involvement in Prohibited Activities in Russia or Belarus	
X	Affidavit of Non-Debarred Status	
X	Affirmative Action Compliance Notice	
X	Mandatory EEO Language	
X	Americans with Disability Act of 1990 Form	
X	Anti-Discrimination Requirements	
X	Pay to Play Advisory Notice	
X	Certificate of Employee Information Report/AA-302	
X	W-9	
X	New Jersey Business Registration Certificate	
X	Proposal (document not provided)	

MORRIS COUNTY MUA

Mandatory EEO Language

EXHIBIT A

MANDATORY EQUAL EMPLOYMENT OPPORTUNITY LANGUAGE

N.J.S.A. 10:5-31 et seq. (P.L.1975, c.127)

N.J.A.C. 17:27 et seq.

GOODS, GENERAL SERVICES, AND PROFESSIONAL SERVICES CONTRACTS

During the performance of this contract, the contractor agrees as follows:

The contractor or subcontractor, where applicable, will not discriminate against any employee or applicant for employment because of age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation, gender identity or expression, disability, nationality or sex. Except with respect to affectional or sexual orientation and gender identity or expression, the contractor will ensure that equal employment opportunity is afforded to such applicants in recruitment and employment, and that employees are treated during employment, without regard to their age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation, gender identity or expression, disability, nationality or sex.

Such equal employment opportunity shall include, but not be limited to the following: employment, upgrading, demotion, or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship.

The contractor agrees to post in conspicuous places, available to employees and applicants for employment, notices to be provided by the Public Agency Compliance Officer setting forth provisions of this nondiscrimination clause.

The contractor or subcontractor, where applicable will, in all solicitations or advertisements for employees placed by or on behalf of the contractor, state that all qualified applicants will receive consideration for employment without regard to age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation, gender identity or expression, disability, nationality or sex.

The contractor or subcontractor will send to each labor union, with which it has a collective bargaining agreement, a notice, to be provided by the agency contracting officer, advising the labor union of the contractor's commitments under this chapter and shall post copies of the notice in conspicuous places available to employees and applicants for employment.

The contractor or subcontractor, where applicable, agrees to comply with any regulations promulgated by the Treasurer pursuant to N.J.S.A. 10:5-31 et seq., as amended and supplemented from time to time and the Americans with Disabilities Act.

The contractor or subcontractor agrees to make good faith efforts to meet targeted county employment goals established in accordance with N.J.A.C. 17:27-5.2.

The contractor or subcontractor agrees to inform in writing its appropriate recruitment agencies including, but not limited to, employment agencies, placement bureaus, colleges, universities, and labor unions, that it does not discriminate on the basis of age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation, gender identity or expression, disability, nationality or sex, and that it

MORRIS COUNTY MUA

Mandatory EEO Language

will discontinue the use of any recruitment agency which engages in direct or indirect discriminatory practices.

The contractor or subcontractor agrees to revise any of its testing procedures, if necessary, to assure that all personnel testing conforms with the principles of job related testing, as established by the statutes and court decisions of the State of New Jersey and as established by applicable Federal law and applicable Federal court decisions.

In conforming with the targeted employment goals, the contractor or subcontractor agrees to review all procedures relating to transfer, upgrading, downgrading and layoff to ensure that all such actions are taken without regard to age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation, gender identity or expression, disability, nationality or sex, consistent with the statutes and court decisions of the State of New Jersey, and applicable Federal law and applicable Federal court decisions. The contractor shall submit to the public agency, after notification of award but prior to execution of a goods and services contract, one of the following three documents:

Letter of Federal Affirmative Action Plan Approval;

Certificate of Employee Information Report; or

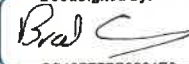
Employee Information Report Form AA-302 (electronically provided by the Division and distributed to the public agency through the Division's website at: http://www.state.nj.us/treasury/contract_compliance.

The contractor and its subcontractors shall furnish such reports or other documents to the Division of Purchase & Property, CCAU, EEO Monitoring Program as may be requested by the office from time to time in order to carry out the purposes of these regulations, and public agencies shall furnish such information as may be requested by the Division of Purchase & Property, CCAU, EEO Monitoring Program for conducting a compliance investigation pursuant to N.J.A.C. 17:27-1.1 et seq

Business Name: Maraziti Falcon, LLP

Representative's Name (print): Brad Carney, Esq.

Representative's Signature:

DocuSigned by:

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Date: 1/9/2026

MORRIS COUNTY MUA

Affirmative Action Compliance Notice

EXHIBIT A

GOODS, GENERAL SERVICES, AND PROFESSIONAL SERVICES CONTRACTS

This form is a summary of the successful vendor's requirement to comply with the requirements of N.J.S.A. 10:5-31 and N.J.A.C. 17:27.

The respondent shall submit to the public agency, one of the following three documents as forms of evidence:

1. Letter of Federal Affirmative Action Plan Approval
2. Certificate of Employee Information Report
3. A photocopy of an Employee Information Report (AA302) provided by the Division and distributed to the public agency to be completed by the vendor in accordance with N.J.A.C. 17:27-4.

The vendor must submit the copies of the AA302 Report to the Division of Contract Compliance and Equal Employment Opportunity in Public Contracts (Division). The Public Agency copy is submitted to the public agency, and the vendor copy is retained by the vendor.

The undersigned vendor further understands that his/her proposal shall be rejected as non-responsive if said vendor fails to comply with the requirements of N.J.S.A. 10:5-31 et seq. and N.J.A.C. 17:27.

Business Name: Maraziti Falcon, LLP

Representative's Name (print): Brad Carney, Esq.

Representative's Signature:

DocuSigned by:

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Date: 1/9/2026

MORRIS COUNTY MUA

Affirmative Action Evidence

Sample Federal Letter of Approval

Attachment 5

U.S. Department of Labor

Employment Standards Administration
Office of Federal Contract Compliance Programs
Newark Area Office
124 Evergreen Place, Fourth Floor
East Orange, NJ 07108



February 27, 20_

Dear

Our recent compliance review of your establishment's equal employment opportunity policies and practices was completed on February 27, 20_.

We found no apparent deficiencies or violations of Executive Order 11266, as amended, Section 503 of the Rehabilitation Act of 1973 or 38 USC 2012 (the Vietnam Era Veterans Readjustment Assistance Act). Accordingly, your establishment is deemed to be in compliance with these laws based on the material reviewed.

The Office of Federal Contract Compliance Programs sincerely appreciates the cooperation and courtesies extended by you and your staff during the conduct of the compliance review.

Sincerely,

Area Office Director.

MORRIS COUNTY MUA

Affirmative Action Evidence

Attachment 7

Form AA302
Rev. 11/11
STATE OF NEW JERSEY
Division of Purchase & Property
Contract Compliance Audit Unit
EEO Monitoring Program
EMPLOYEE INFORMATION REPORT

IMPORTANT-READ INSTRUCTIONS CAREFULLY BEFORE COMPLETING FORM. FAILURE TO PROPERLY COMPLETE THE ENTIRE FORM AND TO SUBMIT THE REQUIRED \$150.00 FEE MAY DELAY ISSUANCE OF YOUR CERTIFICATE. DO NOT SUBMIT EEO-1 REPORT FOR SECTION B, ITEM 11. For instructions on completing the form, go to: <http://www.state.nj.us/purchase/contract/compliance/pdf/aa302rev.pdf>

SECTION A - COMPANY IDENTIFICATION

1. FID. NO. OR SOCIAL SECURITY	2. TYPE OF BUSINESS ☐ 1. MFG ☐ 2. SERVICE ☐ 3. WHOLESALE ☐ 4. RETAIL ☐ 5. OTHER	3. TOTAL NO. EMPLOYEES IN THE ENTIRE COMPANY
4. COMPANY NAME		
5. STREET	CITY	COUNTY STATE ZIP CODE
6. NAME OF PARENT OR AFFILIATED COMPANY (IF NONE, SO INDICATE)		CITY STATE ZIP CODE
7. CHECK ONE: IS THE COMPANY. ☐ SINGLE-ESTABLISHMENT EMPLOYER ☐ MULTI-ESTABLISHMENT EMPLOYER		
8. IF MULTI-ESTABLISHMENT EMPLOYER, STATE THE NUMBER OF ESTABLISHMENTS IN NJ		
9. TOTAL NUMBER OF EMPLOYEES AT ESTABLISHMENT WHICH HAS BEEN AWARDED THE CONTRACT		
10. PUBLIC AGENCY AWARDED CONTRACT		CITY COUNTY STATE ZIP CODE

Official Use Only	DATE RECEIVED	NAUG DATE	ASSIGNED CERTIFICATION NUMBER

SECTION B - EMPLOYMENT DATA

11. Report all permanent, temporary and part-time employees ON YOUR OWN PAYROLL. Enter the appropriate figures on all lines and in all columns. Where there are no employees in a particular category, enter a zero. Include ALL employees, not just those in minority/non-minority categories, in columns 1, 2, & 3. **DO NOT SUBMIT AN EEO-1 REPORT.**

JOB CATEGORIES	ALL EMPLOYEES			PERMANENT MINORITY/NON-MINORITY EMPLOYEE BREAKDOWN									
	COL. 1 TOTAL (Cols 2 & 3)	COL. 2 MALE	COL. 3 FEMALE	MALE					FEMALE				
				BLACK	HISPANIC	AMER INDIAN	ASIAN	NON MIN.	BLACK	HISPANIC	AMER INDIAN	ASIAN	NON MIN.
Officials/ Managers													
Professionals													
Technicians													
Sales Workers													
Office & Clerical													
Craftworkers (Skilled)													
Operatives (Semi-skilled)													
Laborers (Unskilled)													
Service Workers													
TOTAL													
Total employment from previous report (if any)													
Temporary & Part-Time Employees													

The data below shall NOT be included in the figures for the appropriate categories above.

12. HOW WAS INFORMATION AS TO RACE OR ETHNIC GROUP IN SECTION B OBTAINED? ☐ 1. Visual Survey ☐ 2. Employment Record ☐ 3. Other (Specify)	14. IS THIS THE FIRST Employee Information Report Submitted? 1. YES ☐ 2. NO ☐	15. IF NO, DATE LAST REPORT SUBMITTED MO. DAY YEAR
13. DATES OF PAYROLL PERIOD USED From: To:		

SECTION C - SIGNATURE AND IDENTIFICATION

16. NAME OF PERSON COMPLETING FORM (Print or Type)	SIGNATURE	TITLE	DATE MO DAY YEAR
17. ADDRESS NO. & STREET	CITY	COUNTY	STATE ZIP CODE PHONE (AREA CODE, NO., EXTENSION)

MORRIS COUNTY MUA

Employee Information Report Instructions – Form AA302

If you have a current Certificate of Employee Information Report, please submit with your Bid Proposal.

For forms or more information: www.state.nj.us/treasury/contract_compliance

MORRIS COUNTY MUA

Americans with Disabilities Act of 1990

The CONTRACTOR and the OWNER do hereby agree that the provisions of Title 11 of the Americans With Disabilities Act of 1990 (the "ACT") (42 U.S.C. S12101 et seq.), which prohibits discrimination on the basis of disability by public entities in all services, programs, and activities provided or made available by public entities, and the rules and regulations promulgated pursuant thereto, are made a part of this contract. In providing any act benefit, or service on behalf of the OWNER pursuant to this contract, the CONTRACTOR agrees that the performance shall be in strict compliance with the Act. In the event that the Contractor, its agents, servants, employees, or subcontractors violate or are alleged to have violated the Act during the performance of this contract, the CONTRACTOR shall defend the OWNER in any action or administrative proceeding commenced pursuant to this Act. The Contractor shall indemnify, protect, and save harmless the OWNER, its agents, servants, and employees from and against any and all suits, claims, losses, demands, or damages, of whatever kind or nature arising out of or claimed to arise out of the alleged violation. The CONTRACTOR shall, at its own expense, appear, defend, and pay any and all charges for legal services and any and all costs and other expenses arising from such action or administrative proceeding or incurred in connection therewith. In any and all complaints brought pursuant to the OWNER grievance procedure, the CONTRACTOR agrees to abide by any decision of the OWNER which is rendered pursuant to said grievance procedure. If any action or administrative proceeding results in an award of damages against the OWNER or if the OWNER must any expense to cure a violation of the ADA which has been brought pursuant to its grievance procedure, the CONTRACTOR shall satisfy and discharge the same at its OWN expense.

The OWNER shall, as soon as practicable after a claim has been made against it, give written notice thereof to the CONTRACTOR along with full and complete particulars of the claim. If any action or administrative proceedings is brought against the OWNER or any of its agents, servants, and employees, the OWNER shall expeditiously forward or have forwarded to the CONTRACTOR every demand, complaint, notice, summons, pleading, or other process received by the OWNER or its representatives.

It is expressly agreed and understood that any approval by the OWNER of the services provided by the CONTRACTOR pursuant to this contract will not relieve the CONTRACTOR of the obligation to comply with the Act and to defend, indemnify, protect, and save harmless the OWNER pursuant to this paragraph.

It is further agreed and understood that the OWNER assumes no obligation to indemnify or save harmless the CONTRACTOR, its agents, servants, employees and subcontractors for any claim which may arise out of their performance of this Agreement. Furthermore, the CONTRACTOR expressly understands and agrees that the provisions of this indemnification clause shall in no way limit the CONTRACTOR'S obligations assumed in this Agreement, nor shall they be construed to relieve the CONTRACTOR from any liability, nor preclude the OWNER from taking any other actions available to it under any other provisions of the Agreement or otherwise at law.

MORRIS COUNTY MUA

Americans with Disabilities Act of 1990

Furthermore, the contractor expressly understands and agrees that the provisions of this indemnification clause shall in no way limit the contractor's obligations assumed in this Agreement, nor shall they be construed to relieve the contractor from any liability, nor preclude the owner from taking any other actions available to it under any other provisions of the Agreement or otherwise at law.

Business Name (Print): Maraziti Falcon, LLP

Representative's Name (Print): Brad Carney, Esq.

Representative's Title: Partner

Representative's Signature:

DocuSigned by:

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Phone: (973) 912-9008

Date:

1/9/2026

MORRIS COUNTY MUA*New Jersey Anti-Discrimination*

Pursuant to N.J.S.A. 10:2-1:

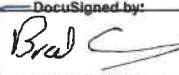
- a. In the hiring of persons for the performance of work under this contract or any subcontract hereunder, or for the procurement, manufacture, assembling or furnishing of any such materials, equipment, supplies or services to be acquired under this contract, no contractor, nor any person acting on behalf of such contractor or subcontractor, shall, by reason of race, creed, color, national origin, ancestry, marital status, gender identity or expression, affectional or sexual orientation or sex, discriminate against any person who is qualified and available to perform the work to which the employment relates;
- b. No contractor, subcontractor, nor any person on his behalf shall, in any manner, discriminate against or intimidate any employee engaged in the performance of work under this contract or any subcontract hereunder, or engaged in the procurement, manufacture, assembling or furnishing of any such materials, equipment, supplies or services to be acquired under such contract, on account of race, creed, color, national origin, ancestry, marital status, gender identity or expression, affectional or sexual orientation or sex;
- c. There may be deducted from the amount payable to the contractor by the contracting public agency, under this contract, a penalty of \$ 50.00 for each person for each calendar day during which such person is discriminated against or intimidated in violation of the provisions of the contract; and
- d. This contract may be canceled or terminated by the contracting public agency, and all money due or to become due hereunder may be forfeited, for any violation of this section of the contract occurring after notice to the contractor from the contracting public agency of any prior violation of this section of the contract.

Business Name (Print): Maraziti Falcon, LLP

Representative's Name (Print): Brad Carney, Esq.

Representative's Title: Partner

Representative's Signature:

DocuSigned by:

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Phone: (973) 912-9008

Date: 1/9/2026

STATEMENT OF OWNERSHIP DISCLOSURE
N.J.S.A. 52:25-24.2 (P.L. 1977, c.33, as amended by P.L. 2016, c.43)

This statement shall be completed, certified to, and included with all bid and proposal submissions. Failure to submit the required information is cause for automatic rejection of the bid or proposal.

Name of Organization: Maraziti Falcon, LLP

Organization Address: 240 Cedar Knolls Road, Suite 301, Cedar Knolls, New Jersey 07927

Part I Check the box that represents the type of business organization:

- ☐ Sole Proprietorship (skip Parts II and III, execute certification in Part IV)
- ☐ Non-Profit Corporation (skip Parts II and III, execute certification in Part IV)
- ☐ For-Profit Corporation (any type) ☐ Limited Liability Company (LLC)
- ☐ Partnership ☐ Limited Partnership ☒ Limited Liability Partnership (LLP)
- ☐ Other (be specific): _____

Part II

☒ The list below contains the names and addresses of all stockholders in the corporation who own 10 percent or more of its stock, of any class, or of all individual partners in the partnership who own a 10 percent or greater interest therein, or of all members in the limited liability company who own a 10 percent or greater interest therein, as the case may be. **(COMPLETE THE LIST BELOW IN THIS SECTION)**

OR

☐ No one stockholder in the corporation owns 10 percent or more of its stock, of any class, or no individual partner in the partnership owns a 10 percent or greater interest therein, or no member in the limited liability company owns a 10 percent or greater interest therein, as the case may be. **(SKIP TO PART IV)**

(Please attach additional sheets if more space is needed):

Name of Individual or Business Entity	Address
Diane Alexander, Esq.	16 Overhill Drive, Madison, NJ 07940
Brad Carney, Esq.	1953 Cabernet Place, Easton, PA 18045
Andrew M. Brewer, Esq.	16 Keech Briar Lane, Pompton Plains, NJ 07444
Joanne Vos, Esq.	7 Tree Top Terrace, Morris Township, NJ 07960

Part III DISCLOSURE OF 10% OR GREATER OWNERSHIP IN THE STOCKHOLDERS, PARTNERS OR LLC MEMBERS LISTED IN PART II

If a bidder has a direct or indirect parent entity which is publicly traded, and any person holds a 10 percent or greater beneficial interest in the publicly traded parent entity as of the last annual federal Security and Exchange Commission (SEC) or foreign equivalent filing, ownership disclosure can be met by providing links to the website(s) containing the last annual filing(s) with the federal Securities and Exchange Commission (or foreign equivalent) that contain the name and address of each person holding a 10% or greater beneficial interest in the publicly traded parent entity, along with the relevant page numbers of the filing(s) that contain the information on each such person. **Attach additional sheets if more space is needed.**

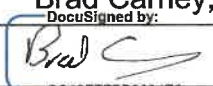
Website (URL) containing the last annual SEC (or foreign equivalent) filing	Page #'s
Not applicable.	

Please list the names and addresses of each stockholder, partner or member owning a 10 percent or greater interest in any corresponding corporation, partnership and/or limited liability company (LLC) listed in Part II **other than for any publicly traded parent entities referenced above.** The disclosure shall be continued until names and addresses of every noncorporate stockholder, and individual partner, and member exceeding the 10 percent ownership criteria established pursuant to N.J.S.A. 52:25-24.2 has been listed. **Attach additional sheets if more space is needed.**

Stockholder/Partner/Member and Corresponding Entity Listed in Part II	Address
Not applicable.	

Part IV Certification

I, being duly sworn upon my oath, hereby represent that the foregoing information and any attachments thereto to the best of my knowledge are true and complete. I acknowledge: that I am authorized to execute this certification on behalf of the bidder/proposer; that the **Morris County Municipal Utilities Authority** is relying on the information contained herein and that I am under a continuing obligation from the date of this certification through the completion of any contracts with **Morris County Municipal Utilities Authority** to notify the **Morris County Municipal Utilities Authority** in writing of any changes to the information contained herein; that I am aware that it is a criminal offense to make a false statement or misrepresentation in this certification, and if I do so, I am subject to criminal prosecution under the law and that it will constitute a material breach of my agreement(s) with the, permitting the **Morris County Municipal Utilities Authority** to declare any contract(s) resulting from this certification void and unenforceable.

Full Name (Print):	Brad Carney, Esq.	Title:	Partner
Signature:	 CC40FE7BB3394E6...	Date:	1/9/2026

MORRIS COUNTY MUA

New Jersey Business Registration Certification

Pursuant to N.J.S.A. 52:32-44, the Morris County Municipal Utilities Authority is prohibited from entering into a contract with an entity unless the bidder/proposer/contractor, and each subcontractor that is required by law to be named in a bid/proposal/contract has a valid Business Registration Certificate on file with the Division of Revenue and Enterprise Services within the Department of the Treasury.

Prior to contract award or authorization, the contractor shall provide the Morris County Municipal Utilities Authority with its proof of business registration and that of any named subcontractor(s).

Subcontractors named in a bid or other proposal shall provide proof of business registration to the bidder, who in turn, shall provide it to the Morris County Municipal Utilities Authority prior to the time a contract, purchase order, or other contracting document is awarded or authorized.

During the course of contract performance:

- (1) the contractor shall not enter into a contract with a subcontractor unless the subcontractor first provides the contractor with a valid proof of business registration.
- (2) the contractor shall maintain and submit to the Morris County Municipal Utilities Authority a list of subcontractors and their addresses that may be updated from time to time.
- (3) the contractor and any subcontractor providing goods or performing services under the contract, and each of their affiliates, shall collect and remit to the Director of the Division of Taxation in the Department of the Treasury, the use tax due pursuant to the Sales and Use Tax Act, (N.J.S.A. 54:32B-1 et seq.) on all sales of tangible personal property delivered into the State. Any questions in this regard can be directed to the Division of Taxation at (609)292-6400. Form NJ-REG can be filed online at <http://www.state.nj.us/treasury/revenue/busregcert.shtml>.

Before final payment is made under the contract, the contractor shall submit to the Morris County Municipal Utilities Authority a complete and accurate list of all subcontractors used and their addresses.

Pursuant to N.J.S.A. 54:49-4.1, a business organization that fails to provide a copy of a business registration as required, or that provides false business registration information, shall be liable for a penalty of \$25 for each day of violation, not to exceed \$50,000, for each proof of business registration not properly provided under a contract with a contracting agency.

MORRIS COUNTY MUA

State of New Jersey Business Registration Certificate

STATE OF NEW JERSEY BUSINESS REGISTRATION CERTIFICATE FOR STATE AGENCY AND CASINO SERVICE CONTRACTOR		DEPARTMENT OF TREASURY DIVISION OF REVENUE PO BOX 202 TRENTON, NJ 08646-0202
TAXPAYER NAME:	TRADE NAME:	
TAX REGISTRATION TEST ACCOUNT	CLIENT REGISTRATION:	
TAXPAYER IDENTIFICATION#:	SEQUENCE NUMBER:	
970-097-3821500	010730	
ADDRESS:	ISSUANCE DATE:	
847 ROEBLING AVE TRENTON, NJ 08611	07/14/04	
EFFECTIVE DATE:		
01/01/05		
FORM BR-C(07-01)		

Act. Director

This Certificate is NOT negotiable or transferable. It must be conspicuously displayed at above address.



STATE OF NEW JERSEY BUSINESS REGISTRATION CERTIFICATE

Taxpayer Name: TAX REG TEST ACCOUNT

Trade Name:

Address: 847 ROEBLING AVE
TRENTON, NJ 08611

Certificate Number: 1093907

Date of Issuance: October 14, 2004

For Office Use Only:

20041014112823533

MORRIS COUNTY MUA

Pay to Play Advisory

PAY TO PLAY ADVISORY **Disclosure Requirement** **(N.J.S.A. 19:44A – 20.27)**

Any business entity that has received \$50,000 or more in contracts from government entities in a calendar year will be required to file an annual disclosure report with ELEC.

The report will include certain contributions and contract information for the current calendar year.

At a minimum, a list of all business entities that file an annual disclosure report will be listed on ELEC's website at www.elec.state.nj.us.

If you have any questions please contact ELEC at:
1-888-313-ELEC (toll free in NJ) or
609-292-8700

An analyst from ELEC's Special Programs Section will assist you.

Initials 

MORRIS COUNTY MUA

Certification of Non-Involvement in Prohibited Activities in Russia or Belarus

Pursuant to N.J.S.A. 52:32-60.1, et seq. and N.J.S.A.40A:11-2.2 (L. 2022, c. 3) any person or entity (hereinafter "Vendor") that seeks to enter into or renew a contract with a local contracting unit subject to the Local Public Contracts Law for the provision of goods or services, or the purchase of bonds or other obligations, must complete the certification below indicating whether or not the Vendor is identified on the Office of Foreign Assets Control (OFAC) Specially Designated Nationals and Blocked Persons list, available here: <https://sanctionssearch.ofac.treas.gov/>. If the Department of the Treasury finds that a Vendor has made a certification in violation of the law, it shall take any action as may be appropriate and provided by law, rule or contract, including but not limited to, imposing sanctions, seeking compliance, recovering damages, declaring the party in default and seeking debarment or suspension of the party.

I, the undersigned, certify that I have read the definition of "Vendor" below, and have reviewed the Office of Foreign Assets Control (OFAC) Specially Designated Nationals and Blocked Persons list, and having done so certify

(Check the Appropriate Box)



- A. That the Vendor is not identified on the [OFAC Specially Designated Nationals and Blocked Persons list on account of activity related to Russia and/or Belarus](#).

OR



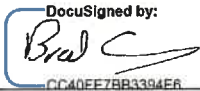
- B. That I am unable to certify as to "A" above, because the Vendor is identified on the [OFAC Specially Designated Nationals and Blocked Persons list on account of activity related to Russia and/or Belarus](#).

OR



- C. That I am unable to certify as to "A" above, because the Vendor is identified on the [OFAC Specially Designated Nationals and Blocked Persons list](#). However, the Vendor is engaged in activity related to Russia and/or Belarus consistent with federal law, regulation, license or exemption. A detailed description of how the Vendor's activity related to Russia and/or Belarus is consistent with federal law is set forth below.

(Attach Additional Sheets If Necessary.)

DocuSigned by:

CC40FF7BB3394E8

Signature of Vendor's Authorized Representative

Brad Carney, Esq., Partner

Print Name and Title of Vendor's Authorized Representative

Maraziti Falcon, LLP

Vendor's Name

240 Cedar Knolls Road, Suite 301

Vendor's Address (Street Address)

Cedar Knolls, New Jersey 07927

Vendor's Address (City/State/Zip Code)

1/9/2026

Date

22-3393558

Vendor's FEIN

(973) 912-9008

Vendor's Phone Number

(973) 912-9007

Vendor's Fax Number

bcarney@mfhenvlaw.com

Vendor's Email Address

ⁱ Vendor means: (1) A natural person, corporation, company, limited partnership, limited liability partnership, limited liability company, business association, sole proprietorship, joint venture, partnership, society, trust, or any other nongovernmental entity, organization, or group; (2) Any governmental entity or instrumentality of a government, including a multilateral development institution, as defined in Section 1701(c)(3) of the International Financial Institutions Act, 22 U.S.C. 262r(c)(3); or (3) Any parent, successor, subunit, direct or indirect subsidiary, or any entity under common ownership or control with, any entity described in paragraph (1) or (2).

MORRIS COUNTY MUA

Disclosure of Investment Activities in Iran

Pursuant to Public Law 2012, c. 25, any person or entity that submits a bid or proposal or otherwise proposes to enter into or renew a contract must complete the certification below to attest, under penalty of perjury, that the person or entity, or one of the person or entity's parents, subsidiaries, or affiliates, is not identified on a list created and maintained by the Department of the Treasury as a person or entity engaging in investment activities in Iran. If the Director finds a person or entity to be in violation of the principles which are the subject of this law, s/he shall take action as may be appropriate and provided by law, rule or contract, including but not limited to, imposing sanctions, seeking compliance, recovering damages, declaring the party in default and seeking debarment or suspension of the person or entity.

I certify, pursuant to Public Law 2012, c. 25, that the person or entity listed for which I am authorized to bid/renew:

Bidder/Officer: Maraziti Falcon, LLP

☒ is not providing goods or services of \$20,000,000 or more in the energy sector of Iran, including a person or entity that provides oil or liquefied natural gas tankers, or products used to construct or maintain pipelines used to transport oil or liquefied natural gas, for the energy sector of Iran; is not a financial institution that extends \$20,000,000 or more in credit to another person or entity, for 45 days or more, if that person or entity will use the credit to provide goods or services in the energy sector in Iran.

In the event that a person or entity is unable to make the above certification because it or one of its parents, subsidiaries, or affiliates has engaged in the above-referenced activities, a detailed, accurate and precise description of the activities must be provided in part 2 below to the Division of Purchase under penalty of perjury. Failure to provide such will result in the proposal being rendered as non-responsive and appropriate penalties, fines and/or sanctions will be assessed as provided by law.

PART 2: PLEASE PROVIDE FURTHER INFORMATION RELATED TO INVESTMENT ACTIVITIES IN IRAN

You must provide, accurate and precise description of the activities of the bidding person/entity, or one of its parents, subsidiaries or affiliates, engaging in the investment activities in Iran outlined above by completing the boxes below.

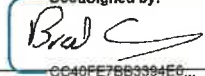
Name: _____ Relationship to Bidder/Officer: _____

Description of Activities: _____

Duration of Engagement: _____ Anticipated Cessation Date: _____

Bidder/Officer Contact Name: _____ Contact Phone Number: _____

Certification: I, being duly sworn upon my oath, hereby represent and state that the foregoing information and any attachments thereto to the best of my knowledge are true and complete. I attest that I am authorized to execute this certification on behalf of the above-referenced person or entity. I acknowledge that Town/ Township/ Borough/Government Agency is relying on the information contained herein and thereby acknowledge that I am under a continuing obligation from the date of this certification through the completion of any contracts with the MCMUA to notify the MCMUA in writing of any changes to the answers of information contained herein. I acknowledge that I am aware that it is a criminal offense to make a false statement or misrepresentation in this certification, and if I do so, I recognize that I am subject to criminal prosecution under the law and that it will also constitute a material breach of my agreement(s) with Morris County Municipal Utilities Authority, New Jersey and that the MCMUA at its option may declare any contract(s) resulting from this certification void and unenforceable.

Full Name (Print): Brad Carney, Esq. Signature: 
CC40FE78B3394E6...

Title: Partner Date: 1/9/2026

MORRIS COUNTY MUA*Non-Collusion Affidavit*

STATE OF NEW JERSEY

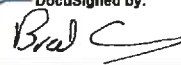
MORRIS COUNTY MUNICIPAL UTILITIES AUTHORITY ss:

I certify that I am an Attorney and Partnerof the firm of Maraziti Falcon, LLP

the Respondent making this Proposal for the bid or proposal for the above named project, that I executed the said proposal with full authority to do so; that said bidder has not, directly or indirectly entered into any agreement, participated in any collusion or otherwise taken any action in restraint of free, competitive bidding in connection with the above named project; and that all statements contained in said proposal and this affidavit are true, correct, and made with full knowledge that the Morris County Municipal Utilities Authority relies upon the truth of the statements contained in said Proposals and in the statements contained in this affidavit in awarding the contract for the said project.

I further warrant that no person or selling agency has been employed or retained to solicit or secure such contract upon an agreement or understanding for a commission, percentage, brokerage, or contingent fee, except bona fide employees or bona fide established commercial or selling agencies.

Signature of Representative:

DocuSigned by:

CC40FE7BB3394E6...

Subscribed and sworn to before me this 9th day of January, 2020Print Name of Affiant: Brad Carney, Esq.

Notary Public of

State of New Jersey

My commission expires

February 8, 2029

MORRIS COUNTY MUA

Affidavit of Non-Debarred Status

STATE OF NEW JERSEY)
) SS:
COUNTY OF MORRIS)

I, Brad Carney of the City/Town of _____

Easton _____, in the County of Northhampton

and the State of Pennsylvania, of full age, being duly sworn according to law on my
oath depose and say that:

I am Brad Carney, a Partner
(Name) (Title, Position, etc.)

of Maraziti Falcon, LLP, the Bidder
(Name of Firm, Company or Corporation)

making the Bid for the Morris County Municipal Utilities Authority (MCMUA) and that I executed the said Bid with full authority so to do; that said Bidder at the time of making this Bid is not included on the State of New Jersey, State Treasurer's List of Debarred, Suspended and Disqualified Bidders and Department of Labor's Workplace Accountability in Labor List ; and all statements contained in said Bid and in this affidavit are true and correct and made with the full knowledge that the Morris County Municipal Utilities Authority relies upon the truth of the statements contained in said Bid and in the Statements contained in this affidavit in awarding Contract for said project.

The undersigned further warrants that should the name of the firm, company or corporation making this Bid appear on the State Treasurer's List of Debarred, Suspended and Disqualified Bidders and Department of Labor's Workplace Accountability in Labor List at any time prior to, and during the life of the Contract, including the Guarantee Period, that the Morris County Municipal Utilities Authority (MCMUA) shall be immediately so notified by the signatory to this Eligibility Affidavit.

The undersigned understands that the firm, company or corporation making the Bid as a CONTRACTOR is subject to debarment, suspension and/or disqualification in contracting with the State of New Jersey and the Department of Environmental Protection if the CONTRACTOR, pursuant to NJAC 7:1-5.2, commits any of the acts listed therein, and as determined according to applicable law and regulation.

DocuSigned By:
Bral
GC40FE79B3394E6...
(Signature of Bidder)

Brad Carney, Esq., Partner

(Seal if Corporation)

(Printed or Typed Name & Title of Bidder) Maraziti Falcon, LLP
240 Cedar Knolls Road, Suite 301, Cedar Knolls, NJ 07927
(Address of Bidder)

MORRIS COUNTY MUA

W-9

Form **W-9**
(Rev. November 2017)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer
Identification Number and Certification

Go to www.irs.gov/FormW9 for instructions and the latest information.

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

Print or type.
See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. Maraziti Falcon, LLP	
2 Business name/disregarded entity name, if different from above	
3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes. ☐ Individual/sole proprietor or single-member LLC ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate ☒ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) P. Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner. Other (see instructions) a	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) Exemption from FATCA reporting code (if any) (Applies to accounts maintained outside the U.S.)
5 Address (number, street, and apt. or suite no.) See instructions. 240 Cedar Knolls Road, Suite 301	
6 City, state, and ZIP code Cedar Knolls, New Jersey 07927	

7 List account number(s) here (optional)

Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number								
- -								
or								
Employer identification number								
2	2	3	3	9	3	5	5	8

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 for Part II, later.

Sign Here	Signature of U.S. person ^a	Date ^a
-----------	---------------------------------------	-------------------

General Instructions

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

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to

www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number

MORRIS COUNTY MUA

W-9

(ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting*, later, for further information.

Note: If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien;
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;
- An estate (other than a foreign estate); or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

In the cases below, the following person must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States.

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the entity;
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the trust; and
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items.

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 28% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the instructions for Part II 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*, later, and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships*, earlier.

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*, later, and the Instructions for the Requester of Form W-9 for more information.

Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account; for example, if the grantor of a grantor trust dies.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

a. **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

Note: ITIN applicant: Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040/1040A/1040EZ you filed with your application.

b. **Sole proprietor or single-member LLC.** Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or "doing business as" (DBA) name on line 2.

c. **Partnership, LLC that is not a single-member LLC, C corporation, or S corporation.** Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2.

d. **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on line 2.

e. **Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a "disregarded entity." See Regulations section 301.7701-2(c)(2)(iii). Enter the owner's name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on line 2, "Business name/disregarded entity name." If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, you may enter it on line 2.

Line 3

Check the appropriate box on line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box on line 3.

IF the entity/person on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation
• Individual • Sole proprietorship, or • Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes.	Individual/sole proprietor or single-member LLC
• LLC treated as a partnership for U.S. federal tax purposes, • LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or • LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes.	Limited liability company and enter the appropriate tax classification. (P= Partnership; C= C corporation; or S= S corporation)
• Partnership	Partnership
• Trust/estate	Trust/estate

Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on line 4 any code(s) that may apply to you.

Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space in line 4.

- 1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)
- 2—The United States or any of its agencies or instrumentalities
- 3—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities
- 5—A corporation
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission
- 8—A real estate investment trust
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940
- 10—A common trust fund operated by a bank under section 584(a)
- 11—A financial institution
- 12—A middleman known in the investment community as a nominee or custodian
- 13—A trust exempt from tax under section 664 or described in section 4947

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

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

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

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

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

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)

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

C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state

G—A real estate investment trust

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940

I—A common trust fund as defined in section 584(a) J—

A bank as defined in section 581

K—A broker

L—A trust exempt from tax under section 664 or described in section 4947(a)(1)

M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

Note: You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, write NEW at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN.

If you are a single-member LLC that is disregarded as an entity separate from its owner, 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 *What Name and Number To Give the Requester*, later, for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.SSA.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/Businesses and clicking on Employer Identification Number (EIN) under Starting a Business. Go to www.irs.gov/Forms to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to www.irs.gov/OrderForms to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

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 item 1, 4, or 5 below indicates otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code*, earlier.

Signature requirements. Complete the certification as indicated in items 1 through 5 below.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

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

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), ABLE accounts (under section 529A), 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) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor ²
5. a. The usual revocable savings trust (grantor is also trustee) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee ¹ The actual owner ¹
6. Sole proprietorship or disregarded entity owned by an individual	The owner ³
7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor ⁴

For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity ⁴
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee

For this type of account:	Give name and EIN of:
14. 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
15. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

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

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

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

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

***Note:** The grantor also must provide a Form W-9 to trustee of trust.

Note: If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Secure Your Tax Records From Identity Theft

Identity theft occurs when someone uses your personal information such as your name, SSN, or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes.

Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at spam@uce.gov or report them at www.ftc.gov/complaint. You can contact the FTC at www.ftc.gov/idtheft or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see www.IdentityTheft.gov and Pub. 5027.

Visit www.irs.gov/IdentityTheft 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.

MORRIS COUNTY MUA

W-9

Form **W-9**
(Rev. November 2017)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

Go to www.irs.gov/FormW9 for instructions and the latest information.

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

Maraziti Falcon, LLP

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.

2 Business name/disregarded entity name, if different from above

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor or single-member LLC

☐ C Corporation

☐ S Corporation

☐ Partnership

☐ Trust/estate

Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) **P.**

☒ **Note:** Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

Other (see instructions) **a**

240 Cedar Knolls Road, Suite 301

5 Address (number, street, and apt. or suite no.) See instructions.

Cedar Knolls, New Jersey 07927

6 City, state, and ZIP code

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any)

Exemption from FATCA reporting code (if any)

(Applies to accounts maintained outside the U.S.)

7 List account number(s) here (optional)

Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

or
Employer identification number

2 2 3 3 9 3 5 5 8

Part II Certification

Under penalties of perjury, I certify that:

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

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

Sign
Here

Signature of
U.S. person **a**

Date **a**

General Instructions

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

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to

www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number

MORRIS COUNTY MUA

W-9

(ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting*, later, for further information.

Note: If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien;
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;
- An estate (other than a foreign estate); or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

In the cases below, the following person must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States.

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the entity;
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the trust; and
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items.

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 28% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the instructions for Part II 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*, later, and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships*, earlier.

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*, later, and the Instructions for the Requester of Form W-9 for more information.

Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account; for example, if the grantor of a grantor trust dies.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

a. **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

Note: ITIN applicant: Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040/1040A/1040EZ you filed with your application.

b. **Sole proprietor or single-member LLC.** Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or "doing business as" (DBA) name on line 2.

c. **Partnership, LLC that is not a single-member LLC, C corporation, or S corporation.** Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2.

d. **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on line 2.

e. **Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a "disregarded entity." See Regulations section 301.7701-2(c)(2)(iii). Enter the owner's name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on line 2, "Business name/disregarded entity name." If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, you may enter it on line 2.

Line 3

Check the appropriate box on line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box on line 3.

IF the entity/person on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation
• Individual • Sole proprietorship, or • Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes.	Individual/sole proprietor or single-member LLC
• LLC treated as a partnership for U.S. federal tax purposes, • LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or • LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes.	Limited liability company and enter the appropriate tax classification. (P= Partnership; C= C corporation; or S= S corporation)
• Partnership	Partnership
• Trust/estate	Trust/estate

Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on line 4 any code(s) that may apply to you.

Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space in line 4.

- 1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)
- 2—The United States or any of its agencies or instrumentalities
- 3—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities
- 5—A corporation
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission
- 8—A real estate investment trust
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940
- 10—A common trust fund operated by a bank under section 584(a)
- 11—A financial institution
- 12—A middleman known in the investment community as a nominee or custodian
- 13—A trust exempt from tax under section 664 or described in section 4947

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

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

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

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

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

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)

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

C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state

G—A real estate investment trust

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940

I—A common trust fund as defined in section 584(a) J—

A bank as defined in section 581

K—A broker

L—A trust exempt from tax under section 664 or described in section 4947(a)(1)

M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

Note: You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, write NEW at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN.

If you are a single-member LLC that is disregarded as an entity separate from its owner, 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 *What Name and Number To Give the Requester*, later, for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.SSA.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/Businesses and clicking on Employer Identification Number (EIN) under Starting a Business. Go to www.irs.gov/Forms to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to www.irs.gov/OrderForms to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

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 item 1, 4, or 5 below indicates otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code*, earlier.

Signature requirements. Complete the certification as indicated in items 1 through 5 below.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

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

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), ABLE accounts (under section 529A), 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) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor ²
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
6. Sole proprietorship or disregarded entity owned by an individual	The owner ³
7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor ⁴
For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity ⁴
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee

For this type of account:	Give name and EIN of:
14. 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
15. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

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

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

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

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

***Note:** The grantor also must provide a Form W-9 to trustee of trust.

Note: If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Secure Your Tax Records From Identity Theft

Identity theft occurs when someone uses your personal information such as your name, SSN, or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes.

Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at spam@uce.gov or report them at www.ftc.gov/complaint. You can contact the FTC at www.ftc.gov/idtheft or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see www.IdentityTheft.gov and Pub. 5027.

Visit www.irs.gov/IdentityTheft 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.

STATE OF NEW JERSEY
BUSINESS REGISTRATION CERTIFICATE

DEPARTMENT OF TREASURY/
DIVISION OF REVENUE
PO BOX 252
TRENTON, N J 08646-0252

TAXPAYER NAME:

MARAZITI FALCON, LLP

TRADE NAME:

ADDRESS:

**240 CEDAR KNOLLS RD
CEDAR KNOLLS NJ 07927**

SEQUENCE NUMBER:

0652503

EFFECTIVE DATE:

02/16/96

ISSUANCE DATE:

11/13/20

James J. Zuccione

Director
New Jersey Division of Revenue

FORM-BRC

(04-08), D205846V

This Certificate is NOT assignable or transferable. It must be conspicuously displayed at above address.

Certification 20121

CERTIFICATE OF EMPLOYEE INFORMATION REPORT RENEWAL

This is to certify that the contractor listed below has submitted an Employee Information Report pursuant to N.J.A.C. 17:27-1.1 et. seq. and the State Treasurer has approved said report. This approval will remain in effect for the period of ~~15-Nov-2023~~ to ~~15-Nov-2030~~

MARAZITI FALCON, LLP
240 CEDAR KNOLLS ROAD, SUITE 301
CEDAR KNOLLS NJ 07927



Elizabeth Maher Muoio
ELIZABETH MAHER MUOIO
State Treasurer

EXHIBIT A

MARAZITI FALCON, LLP

ATTORNEYS AT LAW

BRAD CARNEY, ESQ.

Partner

(973) 912-6816

bcarney@mfhenvlaw.com

Practice Areas: Construction Claims, Redevelopment Law; Land Use; Qualified Opportunity Zones; Wastewater, Water Supply and Solid Waste Law; Municipal Law; Local Public Contracts Law; Energy Procurement; Green Acres Diversion and Disposal; Environmental Law; Litigation.

Areas of Emphasis: Mr. Carney is a Partner at the law firm of Maraziti Falcon, LLP, where the majority of his practice is devoted to advising and representing public sector clients. Mr. Carney advises a variety of public entities regarding construction projects, and defends his clients regarding construction claims for differing site conditions, equitable adjustments, change order disputes, delay, disruption, loss of productivity, extended engineering costs and warranty claims. Mr. Carney represents various municipalities in the negotiation of redevelopment agreements for projects involving environmentally contaminated sites and defends challenges to redevelopment plans, redevelopment area designations, and the acquisition of industrial and commercial properties necessary for mixed use redevelopment projects. Mr. Carney represents municipal county utilities authorities and sewerage authorities on issues relating to the public water supply, solid waste flow control, sewerage infrastructure, sewer connection fees, sewer user fees and energy procurement. Mr. Carney has been engaged in the procurement of single stream recycling and NJDEP permit compliance for solid waste capacity and air permitting issues involving solid waste transfer stations. He has litigated issues regarding public water supply for a number of inclusionary developments. Mr. Carney has litigated the enforcement of host community benefit payments involving a coal powered cogeneration plant for the production of electricity and steam. Mr. Carney represents a variety of clients in connection with Green Acres diversion matters, including the disposal and replacement of funded and unfunded parkland necessary for public purposes. He represents public clients involved in energy aggregation for the procurement of electric generation services and regularly counsels public clients on the Local Public Contracts Law, including



providing a defense to bid challenges in federal and state courts. Mr. Carney is an experienced litigator representing the firm's clients in federal and state courts, alternative dispute resolution and before administrative agencies.

- Bar Admission:** New Jersey, 1997
United States District Court, District of New Jersey, 1997
- Education:** J.D., New England School of Law, *cum laude*, 1997
B.A. Chemistry, Rutgers University, 1992
- Professional Affiliations:** Member, New Jersey State Bar Association Environmental Law and Construction Law Sections

Advisory Board, Redevelopment Institute
- Publications:** *"No Time to Waste", Meeting the Infrastructure Needs of the 4th Round, co-authored with Diane Alexander, Esq., New Jersey League of Municipalities Magazine, September 2024.*

"Redevelopment Tools: Warehousing, Logistical Fulfillment and Distribution Centers," co-authored with Joanne Vos, Esq., New Jersey League of Municipalities Magazine, November 2020.

"The Investing in Opportunity Act," October 2018

"Taming The Wild West by Preventing The Hoarding of Unused Sewer Capacity," The Authority View, a publication of The Association of Environmental Authorities of New Jersey, Fall 2015, Vol. XLI, No. 3.

"Avoiding the Redevelopment Conflict of Interest Pitfall," League of Municipalities, November 2007.

"Reclaiming the Wasteland," New Jersey Law Journal, March 5, 2001.
- Speaking Engagements:** *"PFAS Settlement Discussion"* Association of Environmental Authorities, 2025 Annual Meeting & Conference, November 18, 2025, Atlantic City, New Jersey

"Opportunity Zones What Happens Next,?" National Webinar sponsored by the Redevelopment Institute, February 14, 2020.

"Is There Opportunity in Opportunity Zones?," 2020 New Jersey Planning Conference, January 23, 2020.

"Opportunity Zones Beyond The Numbers," National Webinar sponsored by the Center for Creative Land Recycling, December 2, 2019.

“Opportunity Zones By The Numbers,” National Webinar sponsored by the Redevelopment Institute, November 20, 2019.

“Department of Community Affairs Stakeholder Meeting,” Draft Construction Contract Changed Site Condition Regulations, Trenton, New Jersey, July 13, 2019.

“Flemington Opportunity Zone Summit,” Flemington, New Jersey, July 11, 2019.

“Department of Treasury and IRS Public Hearing,” Draft Second Round Qualified Opportunity Fund Regulations, Lanham, Maryland, July 9, 2019.

“Aligning the Stars in Opportunity Zones,” National Webinar sponsored by the Redevelopment Institute, May 10, 2019.

“Finding the Opportunities in Opportunity Zones,” New Jersey Future Redevelopment Forum 2019, New Brunswick, New Jersey, March 8, 2019

“Department of Treasury and IRS Public Hearing,” Draft First Round Qualified Opportunity Fund Regulations, Washington D.C., February 14, 2019.

“Past Sandy Resiliency Projects in New Jersey,” 2017 New Jersey State Bar Association Annual Meeting, Atlantic City, New Jersey, May 17, 2017.

“Redevelopment and Resiliency: Technical and Legal Perspectives,” Environmental Law Forum Weekend, Cape May, New Jersey, June 25, 2016.

“Successful Management of Infrastructure Projects,” Two Bridges Sewerage Authority, sponsored by Association of Environmental Authorities of New Jersey, June 2013.

“Successful Management of Infrastructure Projects,” Mt. Laurel Township Municipal Utilities Authority, sponsored by Association of Environmental Authorities of New Jersey, June 2013.

“Minimizing Changes and Cost-Overruns on Environmental Construction Projects,” Middlesex County Bar Association, sponsored by Association of Environmental Authorities of New Jersey, October 10, 2012.

“Resolving Construction Claims From The Public Owners’ Perspective,” Maraziti Falcon & Healey, LLP, December 2011.

“Redevelopment Planning Process,” New Jersey Redevelopment Authority Redevelopment Training Institute, October 2006 and April 2007.

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Partner

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Practice Areas: Redevelopment Law and Litigation, Environmental, Resiliency, Wastewater, Solid Waste, &, Recycling, Local Government Law.

Areas of Emphasis: Joseph Maraziti represents both public and private sector clients in regulatory, transactional and varied litigation matters. He has many years of experience representing clients throughout New Jersey in redevelopment and wastewater projects, condemnation, solid waste, real estate transactions and litigation in both federal and state courts.



With decades of experience in legal issues related to infrastructure and the environment, he is an active leader and driving force in the redevelopment arena.

Public Service: He led the New Jersey State Planning Commission as Chairman during the consideration and adoption of the State Development and Redevelopment Plan in 2001. In that role, he worked with the Governor's Cabinet, counties, local communities and the private sector to ensure that development and redevelopment in New Jersey enhances the quality of life for all citizens.

Mr. Maraziti has served for many years as a member of the Board of New Jersey Future and as member of the New Jersey Committee of the Regional Plan Association.

Honors/Awards: Joe has been frequently recognized as a leader in his field and for his many contributions. He was awarded the designation of Best Lawyers in America in the area of Environmental Law. He is a member of The Counselors of Real Estate (CRE), an international organization of high-profile professionals with expertise in all facets of real estate development and investment.

New Jersey Future awarded him with the Cary Edwards Leadership Award; the New Jersey Planning Officials honored him with the President's Award; the Association of Environmental Authorities awarded him its lifetime Achievement Award, Morris 2000 presented him with the Robert A. Schaeberle Leadership Award. Mr. Maraziti has been continuously identified since 2007 as a New Jersey Super Lawyer in environmental law by New Jersey Monthly.

Bar Admissions:

New Jersey, 1965
United States District Court, 1965
United States Supreme Court, 1969
United States Court of Appeals, Third Circuit, 1980

Education:

Fordham Law School, Juris Doctor, 1965
Fordham College, Bachelor of Social Science, 1962

**Professional
Affiliations and
Recognition:**

Member, New Jersey State Bar Association
Member, Counselors of Real Estate (CRE) 2014 – present
Member, Board of Trustees, New Jersey Future
Former Vice Chair
New Jersey Monthly - "Super Lawyer" in Environmental Law 2007 – present
Martindale Hubbell highest rating for Legal Ability and Ethical Standards
Former Master, Justice Stewart G. Pollock Environmental American Inn of Court
New Jersey Supreme Court Committee on Environmental Litigation
Founding Chair, Environmental Law Committee, Morris County Bar Association
Former Member, Subcommittee on the Environment of the 21st Century Task Force, General Assembly of the State of New Jersey
Former Chairman, Morris 2000
Adjunct Assistant Professor, Fairleigh Dickinson University, Madison, "Legal Issues," September, 1978 to 1982

Publications:

Co-Author, "New Jersey Environmental Law Handbook" 8th Ed., April 2014 and 10th Ed., October 2025

"*Sea Level Rise*," The Star Ledger, August 20, 2017.

"*New Legal Tools for Redevelopment*," October 2014, New Jersey League of Municipalities – a NJLM Educational Foundation – Joseph J. Maraziti, Jr.

"*New Legal Tools for Redevelopment*," Friends of Local Government Policy Paper Series – Volume 6, Number 1 – April 2014, New Jersey League of Municipalities – Education Foundation, Inc. – Joseph J. Maraziti, Jr., Esq.; Anton L. Lendor, Esq.; and Stan Slachetka, PP, AICP.

"*Meeting the Challenge of Vacant Office Space*," New Jersey Municipalities, June 2013.

"*Observations – Reimagining the Suburban Office Building*," Client Alert, May 2013.

"*New Rules a Disaster for Affordable Housing*", Daily Record, Morris County, New Jersey, June 8, 2009.

"*Hostile Affordable Housing Rules Potential Disaster in NJ*," The New Jersey Planner, July/August 2008.

"*Don't Cripple Eminent Domain*," The New York Times, March 11, 2007.

"*It's Crunch Time For the State Plan*," New Jersey Lawyer, Volume Thirteen, Number Five, February 2, 2004.

"*Contaminated Real Estate: Ugly Frog to Charming Prince?*," The Morris Lawyer, May 1997.

"*How Clean is Clean?*," New Jersey Law Journal, February 26, 1996.

"*Does Whitman's DEP Offer a New Deal*," New Jersey Law Journal, February 20, 1995.

"*Private Party Cleanups: Do it Right the First Time*," Environmental Law Section of the New Jersey Bar Association.

"*Local Governments: Opportunities to Recover for Natural Resource*

Damages,” *Environmental Law Reporter*, published by the Environmental Law Institute, Washington, D.C., February, 1987.

"Municipal Response to Hazardous Waste, The Boonton Decision: Making Polluters Pay," New Jersey Municipalities, published by the New Jersey State League of Municipalities, June, 1987.

"Morris 2000: A Citizens' Forum for Regional Problem Solving," New Jersey Bell Journal, Volume Ten, Number Three, Special Issue, 1987.

**Speaking
Engagements:**

"Harnessing the Wild Horse of Gentrification" June 13, 2025, Joseph J. Maraziti, Jr., Moderator, Planning and Redevelopment Conference Hyatt Regency, New Brunswick, NJ

"Redevelopment Synergies: When Government Coordination and Private Development Interest Come Together" June 16, 2022, Joseph J. Maraziti Jr., Speaker, Planning and Redevelopment Conference, Hyatt Regency, New Brunswick, NJ

"Redevelopment and Resiliency Topics" October 19, 2021, Joseph J. Maraziti, Jr., Speaker, The Redevelopment of the Asbury Park Waterfront, The Asbury Park Ocean Club, Asbury Park, NJ

"Contamination with the Municipality and Acquiring/Selling Contaminated Property," Identifying and Solving Environmental Problems for Municipalities, October 4, 2019, Joseph J. Maraziti, Jr., Speaker, Montclair State University, Montclair, NJ

"Condemnation and Environmental Contamination," Identifying and Solving Environmental Problems for Municipalities, October 4, 2019, Joseph J. Maraziti, Jr., Speaker, Montclair State University, Montclair, NJ

"Area in Need of Redevelopment Designations since 62-64 Main v. Hackensack," 2019 Annual Redevelopment Law Institute, February 8, 2019, Joseph J. Maraziti, Jr., Panelist, New Jersey Law Center, New Brunswick, NJ.

"The Future of State Planning," New Jersey Planning Conference, January 25, 2019, Joseph J. Maraziti, Jr., Speaker/Panelist, Hyatt Regency, New Brunswick, NJ.

"Keep Water & Health in Our Infrastructure Plan," Clean Water Action's 32nd Annual Conference, April 28, 2018, Joseph J. Maraziti, Jr., Speaker, Wardlaw-Hartridge School, Edison, NJ.

"Big "R", little "r": 2017 Highlights of Redevelopment and redevelopment," NJ APA, January 25, 2018, Joseph J. Maraziti, Jr., panelist, Hyatt Regency, New Brunswick, NJ.

"William M. Cox Symposium on Planning, Land Use and the Law," New Jersey Planning Officials, November 16, 2017, Joseph J. Maraziti, Jr., Panelist, NJ League of Municipalities, Atlantic City, NJ.

"Redevelopment and Utility Infrastructure Improvements," AEA Spring Utility Management Conference, April 25, 2017, Joseph J. Maraziti, Jr., speaker, Caesar's, Atlantic City, NJ.

"Municipal Profit Sharing in Redevelopment," New Jersey Future Redevelopment Forum, March 10, 2017, Joseph J. Maraziti, Jr., speaker, Hyatt Regency, New Brunswick, NJ.

"Suburban Office Campuses – Ripe for Redevelopment Area Designation?," 2017 ICLE Redevelopment Law Institute, February 10, 2017, Joseph J. Maraziti, Jr., speaker, Renaissance Woodbridge Hotel, Iselin, NJ.

"Rebuilding Water Infrastructure: One Redevelopment Project at a Time," New Jersey Future 2016 Redevelopment Forum, March 11, 2016, Joseph J. Maraziti, Jr., Moderator, Hyatt Regency, New Brunswick, NJ.

"Newark NJ Being Transformed – Newark Redevelopment: Beyond Prudential and Panasonic," January 29, 2016, 2016 Annual Redevelopment Law Institute, Joseph J. Maraziti, Jr., Moderator, New Jersey Law Center, New Brunswick, NJ.

"Redevelopment/Rehabilitation Legal Issues and Process," Value Research Group, January 8, 2016, Joseph J. Maraziti, Jr., speaker, Livingston, NJ.

"New Tools for Redevelopment and Rehabilitation," New Jersey League of Municipalities Convention, November 2014, Joseph J. Maraziti, Jr., speaker, Atlantic City Convention Center.

"Redevelopment without Eminent Domain," New Jersey Future Redevelopment Forum 2014, March 2014, Joseph J. Maraziti, Jr., Moderator, Hyatt Hotel, New Brunswick, NJ.

"Redevelopment 2014: New Tools to Achieve Results," American Planning Association, New Jersey Chapter, Annual Planning

Conference, January 23 - 24, 2014, Hyatt Regency, New Brunswick, NJ.

"New Redevelopment Tools," Maraziti, Falcon & Healey, LLP, held a seminar on October 24, 2013, at Hilton East Brunswick Hotel, East Brunswick, NJ.

"Concerns, Imperatives, and Future Strategies," Edward J. Bloustein School of Planning and Public Policy, Rutgers, The State University of New Jersey, New Brunswick, NJ, July 2013.

"Redevelopment Property Acquisition – Facilitate It With Incentive Zoning," 2013 Annual Redevelopment Law Institute, New Jersey Law Center, New Brunswick, NJ, February 2013

"Redevelopment 101: The Fundamentals," New Jersey Future Webinar, February 2013

"The Power of Rehabilitation: Similar to redevelopment but without as much controversy," October 2011.

"Boonton Commercial Revitalization Forum Program," Boonton High School, October 2011.

"Gritty Cities: Perth Amboy: Successful Redevelopment Initiatives," Urban Land Institute North New Jersey, Princess Cornucopia Cruise Lane, Perth Amboy, August 2011.

"Redevelopment is Essential if New Jersey Is To Grow and Prosper," Rutgers Continuing Studies – Center for Government Services, "Current Issues in Planning and Zoning," East Windsor Holiday Inn and Conference Center, June 2011.

"Response Panel: New Jersey Growth Strategy: Integrating Policies," Plan Smart New Jersey, Impacting Economic Expansion and Retention in New Jersey: A Land Use Perspective, June 2011.

"Use of Powers of Eminent Domain in the Context of Redevelopment," Environmental Laws Society at Rutgers Law School in Newark, April 2011.

"Municipal Land Use Law and the Federal Fair Housing Act," 2011 Fair Housing Workshop, Passaic County Department of Planning, Passaic County Department of Economic Development, February 2011.

"State Planning Act/Redevelopment," 2011 Redevelopment Law Conference, Institute for Continuing Legal Education, New Brunswick,

January 2011.

"How Municipalities Can Create A Redevelopment Identity: A Key Element for Economic Success," New Jersey State League of Municipalities Annual Conference, Atlantic City Convention Center, November 2010.

"Leadership in Planning," APA/NJ Planning Conference, American Planning Association New Jersey Chapter and The Edward J. Bloustein School of Planning and Public Policy, Rutgers, The State University of New Jersey, New Brunswick, November 2010.

"Creating A Redevelopment Identity," New Jersey Redevelopment Agency - Governor's Conference on Housing & Community Development, Atlantic City Convention Center, Atlantic City, September 2010.

Planning Issues in New Jersey – The State Plan, Smart Growth and Redevelopment," New Jersey Institute of Technology, September 2010.

"Redevelopment 101," City of Hoboken, August 2010.

"Smart Growth and the State Plan," Environmental Land Use Law and Regulations, Cook College, New Brunswick, June 2010.

"Lessons Learned: Practice Tips Emerging From Recent Case Law and the Economy," New Jersey Future Redevelopment Forum 2010, Hyatt Hotel and Conference Center, New Brunswick, March 2010.

"HOW TO ANSWER AUTHORITY CRITICS: What do you say when asked why an Authority is important and necessary? ," Association of Environmental Authorities – Utility Management Conference, Trump Marina, Atlantic City, March 2010.

"Case Law Update – post Gallenthin," Institute for Continuing Legal Education (ICLE) 2010 Redevelopment Law Conference, Edison, January 2010.

"State Plan – Focusing on Whether the State Plan can be Implemented and What it Means for Economic Development, Environmental Policy and Housing for the Garden State," New Jersey State League of Municipalities – League Joint Session with New Jersey Planning Officials Part II, Analyzing the New State Plan: A Response Panel, Atlantic City, November 2009.

"FAITH, FINANCE AND THE FUTURE – Understanding Recovery

Zone Bonds,” New Jersey Redevelopment Agency – Governor’s Conference on Housing & Community Development, September 2009.

“Smart Growth and the State Plan,” Environmental Land Use Law and Regulations, Cook College, New Brunswick, June 2009.

“Rezone, Rehabilitate or Redevelop; Negotiating the Redevelopment Agreement Municipal Side/Redeveloper Side (Profit and Non-Profit),” and *“Recent Redevelopments in Litigation,”* New Jersey Redevelopment Authority, April 2009.

“Redevelopment and Rehabilitation,” New Jersey Future Redevelopment Forum 2009, February 2009.

“Change from Non-Residential to Residential Use (Sec. 6 of Robert’s Bill) and Non-Residential Development Fee When Existing Improvements are Taken Down,” Institute for Continuing Legal Education 2009 Redevelopment Law Conference, January 2009.

“Redevelopment: A Legal Update,” Regional Plan Association – New Jersey Mayor’s Institute on Community Design, January 2009.

“Growing New Jersey’s Economy in an Economic Crisis,” New Jersey Economic Development Authority, Governor’s Office on Economic Growth and the New Jersey Redevelopment Authority, October 2008.

“A-500’s Effect on Redevelopment,” New Jersey Institute for Continuing Legal Education – Webinar Seminar, October 2008.

“LAW, PLAN, ACTION,” New Jersey Redevelopment Agency – Governor’s Conference on Housing & Community Development, September 2008.

“Amended Wastewater Management Rules,” Institute for Continuing Legal Education – Land Use, Water Quality and the Law, July 2008.

“The Hot Topics Roundtable – New Jersey Redevelopment 2008,” presented by Maraziti, Falcon & Healey, LLP, Newark, June 2008.

“Setting the State – Dynamics of Redevelopment in NJ; Adoption of the Redevelopment Plan; and Redevelopment Agreements,” New Jersey Redevelopment Authority Redevelopment Training Institute, April 2008.

“The Hot Topics Roundtable – New Jersey Redevelopment 2008,” presented by Maraziti, Falcon & Healey, LLP, Newark, April 2008.

"Smart Growth and the State Plan," Environmental Law and Regulations Cook College, New Brunswick, February 2008.

"Low Impact Development," Baykeeper, January 2008.

"Will the New Water Quality Management Rule Bring NJ Smart Growth?" Association of Environmental Authorities, November 2007.

"Gallenthin v. Paulsboro," New Jersey Redevelopment Authority Redevelopment Planning Process, November 2007.

"Water Infrastructure – New Jersey Status and Trends," Clean Water Council of New Jersey Public Hearing on New Jersey's Water Infrastructure, October 2007.

"Redevelopment Process and Issues," Governor's Conference on Housing and Community Development, September 2007.

"Obstacles to Sustainable Development," Needs Assessment and Strategy Workshop to promote Sustainable Development in the Lower Hudson Valley, Lamont-Doherty Earth Observatory, June 2007.

"Redevelopment Planning Process," New Jersey Redevelopment Authority Redevelopment Training Institute, October 2006 and April 2007

"Generating 'Green' from Grey and Brown," American Planning Association (New Jersey Chapter) - The Annual Planning Conference, October 2005.

"The Redevelopment Process," Association of New Jersey Environmental Commissions 32nd Annual Environmental Congress, October 2005.

"Environment Day," Leadership Morris, September 2005.

"Current Trends in State Planning," Association of Environmental Authorities at the Commissioners' Conference, June 2005.

"Issues Affecting Long Term Planning in New Jersey," Association of Environmental Authorities at Rockaway Valley Regional Sewerage Authority, February 25, 2005.

"Smart Growth," Cook College Continuing Professional Education Programs, Environmental Law and Regulations, New Brunswick,

February 2005.

"State Development and Redevelopment Plan-Pending Changes," National Association of Industrial and Office Properties - Land Use and Regulatory Issues Update, June 2004.

"Redevelopment Areas: Promoting Development in Your Community," New Jersey Municipal Management Association - Economic Development Tools for Municipalities, May 2004.

"Redevelopment Areas: Promoting Development in Your Community," County of Passaic, Department of Economic Development, March 2004.

"Environmental Law and Litigation," Cook College Continuing Professional Education Programs, New Brunswick, February 2004.

"State Planning and Watersheds," Association of Environmental Authorities, November 1998.

"New Jersey State Plan and Regulatory/Redevelopment Issues," State Bar Association Land Use Board of Trustees.

"Incentives for Change: A State-Led Strategy for Collaboration and Innovation," Institute for Sustainable Design, University of Virginia, October 1998.

"Contract Writing for the Solid Waste Management Professional," Cook College Continuing Professional Education Programs, New Brunswick, June 1997.

"Contaminated Real Estate: Ugly Frog to Charming Prince? ," Morris County League of Municipalities, Municipal Opportunities, April 1997.

"Wasteflow Control - Where Are We and How Did We Get There? ," Association of Environmental Authorities Commissioners Conference, June, 1996.

Participation in United States Environmental Protection Agency Permits Improvement Team Stakeholder Meeting, Newark, May 1995.

"Legal Issues," New Jersey Landfill Reclamation Seminar, sponsored by ACER Engineers and Consultants, October 1994.

"Components of an Industrial Pretreatment Program," Cook College, New Brunswick, April 1995.

"Authority Governance," Association of Environmental Authorities

Spring Conference, March, 1995.

"Environmental Cost-Recovery Opportunities for the Public Sector," New Jersey Association of Counties Annual Conference, June 1994.

"Survey of Emerging Hot Topics Affecting Authorities; Solid Waste Flow Control; Environmental Justice and Host Community Benefit Legislation," Association of Environmental Authorities Commissioners Conference, June, 1994.

"NJDEPE Voluntary Cleanup Program," 10th Annual New Jersey Environmental Exposition, October 1993.

"City Government Case Study: Economic Development with Environmental Protection," City of Perth Amboy Conference on Economic Development and the Environment, October 1993.

Participated in a Superfund Consortium, sponsored by ICMA Washington, D.C., March 9, 1993.

"Environmental Case Law and Litigation," Fairleigh Dickinson University, Environmental Management for Business, College of Business Administration, February 1993.

"Environmental Balance," Environmental Section of Leadership Morris, October 1992.

"Environmental Law for the General Practitioner, Morris County Bar Association," Municipal Superfund Liability, May 1992.

"New Jersey's Voluntary Cleanup Program - How Will It Work," New Jersey State Bar, April 1992.

MARAZITI FALCON, LLP

ATTORNEYS AT LAW

DIANE ALEXANDER

Partner

(973) 912-6811

dalexander@mfhenvlaw.com

Practice Areas:

Environmental Law; Compliance Permitting; Water Quality; Wastewater; Water; Air & Stormwater Regulation; Resiliency; Procurement; Contracts Law; Municipal Law; Litigation.

Areas of Emphasis:

Ms. Alexander has advised public and private sector clients regarding environmental, infrastructure and resiliency related issues and has successfully litigated matters involving a wide variety of environmental laws and regulations. Her practice focuses on the areas of environmental compliance and permitting for the public and private sectors including, discharges to groundwater, surface water, water supply and allocation issues; wastewater discharge issues; compliance and permitting; industrial wastewater pretreatment permitting and compliance; disposal of contaminated media and conveyance of property subject to environmental regulations. Ms. Alexander represents numerous public authorities and municipalities concerning water and wastewater permitting issues, water quality management planning, and user fee and connection fee issues. She participated in the Stakeholders Group convened by the New Jersey Department of Environmental Protection to revise the NJPDES Regulations, Planning Rules and Surface Water Quality Standards. Participated in the drafting of legislation relevant to connection fees and stormwater utilities.



Bar Admission:

New York, 1987

New Jersey, 1988

United States District Court, District Court of New Jersey, 1988

Education:

J.D., The John Marshall Law School, 1987

B.A., University of Delaware, 1983

**Professional
Affiliations:**

Member, New Jersey State Bar Association
Member, The Association of Environmental Authorities (AEA)
AEA Board of Directors – 2017 - 2022
Member, Water Environmental Federation

Publications:

“No Time to Waste”, Meeting the Infrastructure Needs of the 4th Round, co-authored with Diane Alexander, Esq., New Jersey League of Municipalities Magazine, September 2024.

Co-Author, Chapter 9, Sewage/Wastewater, New Jersey Environmental Law Handbook, March 2020

“Court Overturns EPA Mixing Zone and Blending Rules,” The Authority View, Spring/Summer 2014. A publication of the Association of Environmental Authorities.

“Connection Fees,” MFH Client Alert, June 2013.

“Stormwater Rules: Developers Face New Restrictions,” New Jersey Law Journal, July 12, 2004.

**Speaking
Engagements:**

“PFAS Settlement Discussion” Association of Environmental Authorities, 2025 Annual Meeting & Conference, November 18, 2025, Atlantic City, New Jersey

“Scientific and Legal Solutions for Establishing NJPDES Permit Limitations that are Economically Achievable and Environmentally Protective”, 2024 Autumn Technology Transfer Seminar, October 2024,

“Potential and Actual Violation Response: A Lawyer’s Perspective”, NJWEA Winter Tech Transfer Seminar, March 4, 2024.

“Dealing with PFAS in Real Time: Making Progress by Sharing Lessons Learned and Growing Pains”, at the 2023 Annual MJWA Management and Technical Conference, October 18, 2023.

“SCE Conversation Series-PFAS” Virtual Presentation, February 1, 2023.

“The Roles of Authorities – Implementing Environmental Justice – The Regulator and the Regulated,” AEA Annual Meeting & Conference Update – November 16, 2022

“Stormwater Utilities Webinar”, NJ-AWRA, Virtual Presentation,

October 28, 2022

"Like a Bridge Over Troubled Stormwater: Stormwater Considerations and Financing Options in Development and Redevelopment," New Jersey Association for Floodplain Management (NJAFM), 17th Annual Conference, October 27, 2022

Presenter at Stormwater Workshop, NJWEA Conference and Expo, May 9, 2022, Atlantic City, NJ

"Stormwater Utilities in NJ," AEA Stormwater Utilities Workgroup, November 19, 2019, Atlantic City, NJ

"Stormwater Management: Find a Way or Make a Stormwater Utility," Public Hearing sponsored by the New Jersey Clean Water Council New Jersey Department of Environmental Protection, October 25, 2019

"Stormwater Utilities Law," NJWEA 2019 Fall Technology Transfer Seminar, October 8, 2019, Eatontown, NJ

"A Legal Perspective on the Creation of Stormwater Utilities," NJWEA 2019 Fall Technology Transfer Seminar, October 7, 2019, Eatontown, NJ

"Connection Fee Basics," AEA Manager's Breakfast – Township of Hamilton Training Facility – June 28, 2017.

"NJPDES Permit Update," AEA Spring Conference – April 26, 2017.

"Family Feud Utilities Style – Connection Fees," AEA Spring Conference – April 26, 2017.

"EPA Mixing Zone and Blending Policies," AEA Spring Utilities Management Conference March 9, 2016.

"Legal and Technical Update for NJPDES Permittees," New Jersey Water Environment Association – 2015 Fall Technology Transfer Seminar, Eatontown, New Jersey, September 16, 2015.

"Fundamentals of Municipal Environmental Law," New Jersey State Bar Association – 2014 Annual Meeting and Convention, Atlantic City, New Jersey, May 14, 2014.

"Reporting Non-Compliance, Affirmative Defense, Licensed Operators Responsibility," New Jersey Water Environmental Association, 99th Annual Conference, Atlantic City, New Jersey, May 14, 2014.

“Wastewater Management Plans” – Law Seminars International, June 26, 2008.

“Update on Passaic and Millstone TMDLs,” Association of Environmental Authorities, January 29, 2008.

“The NJPDES Permit Appeal Process,” New Jersey Water Environmental Association Technology Transfer Seminar, March 7, 2006.

MARAZITI FALCON, LLP

ATTORNEYS AT LAW

ANDREW M. BREWER

Partner

(973) 912-6813

abrewer@mfhenvlaw.com

Practice Areas: Local Government, Land Use and Redevelopment Law

Areas of Emphasis:

Mr. Brewer has represented both public and private sector clients in redevelopment, transactional, land use and litigation matters. He currently serves as the attorney for the Pompton Lakes Redevelopment Agency and as the attorney for the Pompton Lakes Planning and Zoning Boards, Planning Boards for Morris Plains, Mendham Township and Denville Township and the combined Land Use Board of Palmyra. He has guided these Planning Boards in the adoption of Master Plans and periodic updates and the preparation of Redevelopment Plans. He represented the Palmyra Land Use Board during the designation of approximately two hundred acres as an area in need of redevelopment, and has represented the Borough in negotiations with potential redevelopers. He currently serves as Special Redevelopment Counsel to the Borough of Palmyra. Mr. Brewer has represented numerous municipalities in litigation upholding redevelopment designations and plans. He has been involved in the negotiation of Financial / PILOT Agreements on behalf of both municipal and private clients. He represents developers in connection with applications before both Planning and Zoning Boards and he represents municipalities and public sector clients in litigated matters, including bench and jury trials, in matters involving eminent domain, redevelopment, tax appeals, construction contracts and land use applications.



Bar Admission: New Jersey, 1993
United States District Court, District of New Jersey, 1993

Education:	J.D., Rutgers School of Law – Newark, 1993 B.S., Rutgers University, 1990
Professional Affiliations:	Member, New Jersey State Bar Association.
Publications:	<i>“Court Holds that Well-Drafted Redevelopment Plan Protects Redevelopment from Challenge by Property Owners.”</i> MFH Client Alert, May 2012 <i>“Challenges to Redevelopment Efforts Rejected by Courts in Atlantic and Essex Counties.”</i> MFH Client Alert, Spring 2011
Speaking Engagements:	<i>“Variances: Proofs & Case Law,”</i> New Jersey State League of Municipalities 110th Annual Conference, November 18, 2025, Atlantic City, NJ <i>“Variances: Proofs & Case Law,”</i> New Jersey State League of Municipalities 107th Annual Conference, November 15, 2022, Atlantic City, NJ Appraisal Institute, 2012 Annual Conference, <i>Environmental Appraisal Issues</i>. New Jersey Redevelopment Authority <i>Redevelopment Training Institute</i>, October 2006 and April 2007. New Jersey Planning Officials – Mandatory Seminar for New Planning & Zoning Board Members – 2018-2023

MARAZITI FALCON, LLP

ATTORNEYS AT LAW

JOANNE VOS

Pronouns: *she/her/hers*

Partner

240 Cedar Knolls Road, Suite 301

Cedar Knolls, New Jersey 07927

(973) 912-6801

jvos@mfhenvlaw.com

Practice Areas: Environmental Law (Contamination and Regulatory Compliance, Litigation), Redevelopment Law and Transactional Matters

Areas of Emphasis: Joanne focuses her practice in environmental law, including with regard to contamination and remediation, regulatory compliance, environmental litigation, sustainability, and land use as well as redevelopment and complex transactional work. She routinely counsels clients in connection with real estate Purchase and Sale Agreements, commercial Lease Agreements, Asset Purchase Agreements, Access Agreements and Redevelopment Agreements. She also counsels clients on various regulatory compliance matters, including with regard to RCRA, contamination and remediation issues as well as Federal and State due diligence requirements and ISRA compliance. She has successfully litigated numerous environmental matters involving both private and public entities. She previously served the City of Newark as Special Environmental Counsel and currently serves the Townships of Millstone, Freehold and Millburn in that capacity. In her redevelopment practice, she represents the City of Asbury Park, City of Hoboken, the Township of Freehold and the Township of Neptune in redevelopment transactions, including with regard to related environmental matters. She negotiated detailed Redevelopment Agreements in complex transactions under the Local Redevelopment and Housing Law and the Long Term Tax Exemption Law. Prior to joining the firm, Joanne practiced environmental law and litigation, including toxic torts and general liability matters, at several large law firms in New Jersey. From 1998 to 1999, she served as Judicial Law Clerk to the Honorable Stephen E. Mochary, J.S.C., in Essex County.



**Special
Recognitions:**

2025: Joanne has been designated a 2025 Super Lawyer in Environmental Law.

2024 & 2025: Joanne has been named to the 2024 and 2025 Insider 100 Legal Power Lists by *Insider NJ*.

2021-2025: Joanne has repeatedly been recognized as a Super Lawyer, an accolade that is bestowed upon less than 5% of attorneys in the State of New Jersey and involves a nomination as well as a vetting process including an assessment by peers.

2015: Recipient of the Transactional Lawyer of the Year Award, Middlesex County Bar Association.

2008: Recognized by *Real Estate New Jersey* as a “Woman of Influence”, Real Estate Forum Magazine.

Bar Admission:

State of New Jersey, January 1999
United States District Court, District of New Jersey, January 1999

Education:

J.D., Seton Hall University School of Law, May 1998
B.A., Montclair State University, May 1995

**Professional
Associations:**

Director, Environmental Law Section, New Jersey State Bar Association

Master, Justice Stewart G. Pollock Environmental American Inn of Court

Member, Legal and Legislative Committee, Licensed Site Remediation Professional Association

Member, Society of Women Environmental Professionals

Member, Continuing Professional Education Services, Inc., (CPES), Board of Directors

Former Member, District X Fee Arbitration Committee (Appointment by the New Jersey Supreme Court)

Past President, Middlesex County Bar Association

Chair/Mentor, Environmental Law Committee, Middlesex County Bar Association

Past President, New Jersey Defense Association

Chair, Environmental Law Committee, New Jersey Defense Association

Member, Environmental Law Section, New Jersey State Bar Association

Member, Commercial Real Estate Women, Inc., New Jersey

Member/Former Mentor, New Jersey Women Lawyers Association

Former Adjunct Professor, Introduction to Civil Litigation, Fairleigh Dickinson University, Paralegal Studies Program

Publications:

“The Shoreline Showdown: Public Trust Doctrine Wins the Battle But Will it Win the War?” co-authored with Sara Uzatmaciyan, Esq., New Jersey Defense, New Jersey Defense Association Magazine/Fall 2025, September 2025

“Buyers Beware: Piercing the Corporate Veil in the Environmental Context”, co-authored with Robert Mellinger, Esq., The Middlesex Advocate, Middlesex County Bar Association Newsletter -Volume 37, Number 1 - September 2022

“Prevailing Wage and Dirty Dirt: Who’s Cleaning Up?” co-authored with Paola Toro, Esq., New Jersey Defense, New Jersey Defense Association Magazine/Spring 2022, June 2022

“NJDEP Extends Environmental Remediation Deadlines for Certain Administrative Requirements and Technical Requirements” co-authored with Phoebe Youhanna, Esq., New Jersey Defense, New Jersey Defense Association Magazine/Winter 2020-21, December 2020

“Redevelopment Tools: Warehousing, Logistical Fulfillment and Distribution Centers,” co-authored with Brent Brad Carney, Esq., New Jersey League of Municipalities Magazine, November 2020

“Enhanced Environmental Requirements for Certain Licenses”, The Middlesex Advocate, September 2017

“NL Industries v. State of New Jersey”; MFH Legal Update, July 2017

“Proposed Legislation to Protect Local Public Entities,” New Jersey Defense Association, The Middlesex Advocate, February 2016

“Proposed Legislation to Protect Local Public Entities,” New Jersey Defense Association, Spring 2016

“Proposed Legislation to Protect Municipalities and Sewerage Authorities from Contribution claims Asserted Under the New Jersey Spill Compensation & Control Act.” MFH Legal Update, January 2016
“New Rules Affect Cost and Risk in Linear Construction Projects”

The Authority View, AEA-NJ Fall 2015 Newsletter

"New Jersey Supreme Court Decides No Statute of Limitations Applicable to Spill Act Contribution Claims," Real Estate Issues, Volume 40, Number 1, 2015

"Turning Brownfields Into Suncatchers," Maraziti Falcon, LLP Client Alert, January 2015

"Fundamental Environmental Law for the New Jersey Business Lawyer," New Jersey Lawyer, October 2014

Co-Author, *"New Jersey Environmental Law Handbook,"* 8th Ed., April 2014 and 10th Ed., October 2025

"Deadline for Completion of Remedial Investigation Extended," MFH Legal Update, January 2014

"Statute of Limitations Applies to Spill Act Contribution Claims," MFH Legal Update, October 2013

"Deadline Quickly Approaching for Completion of Remedial Investigation," New Jersey Law Journal, August 12, 2013 and Community Builders and Remodelers Association, On Site, October 2013

"Recent Amendment to Local Public Contracts Law: Testing and Disposal of Contaminated Soil," MFH Client Alert, February 2013 and Community Builders and Remodelers Association, On Site, April 2013

"Updates in Environmental Law," Middlesex County Bar Association, Advocate, October 2012

"Turning Brownfields into Suncatchers," MFH Client Alert, October 2012

"New Case Law Impacting Condemnation of Contaminated Property," MFH Client Alert, July 2012 and New Jersey Builders Association, Dimensions, September 2012

"New Waiver Rule Implemented by the New Jersey Department of Environmental Protection," MFH Client Alert, September 12, 2012

"Sewer Service Areas: Where Do New Jersey Property Owners Stand?," The Cutting Edge, New Jersey Builders Association, 2011

"Financing Solar Renewable Energy Projects," The Cutting Edge, New Jersey Buildings Association 2011

"In re Passarella: Late Fees," GRS&D Client Alert, April 2011

"Indoor Air Quality: Basis for Constructive Eviction?," GRS&D Client Alert, September 2010

"Lead-Based Paint Renovation, Repair and Painting Program," GRS&D Client Alert, April 2010

"Status Update: The New Site Remediation Reform Act," GRS&D Client Alert, January 2010

"The Residential Development Solar Energy Systems Act," GRS&D Client Alert, July 2009

"Frankling Mutual Insurance Company v. Metropolitan Property & Casualty Insurance Company: Application of Continuous Trigger Theory," GRS&D Client Alert, June 2009

"Recent Federal Tax Incentives for Building Green," GRS&D Client Alert, June 2009

"Going Green by Building Green," Exhibit A, Greenbaum, Rowe, Smith & Davis LLP, January 2009 and New Jersey Municipalities, November 2009

"Public Outreach for Contaminated Site Cleanups," GRS&D Client Alert, October 2008

"The Toxic Mold Protection Act of 2008 – September 2008," GRS&D Client Alert, September 2008

"DiPaolo v. New Jersey Department of Environmental Protection: Classification of Freshwater Wetlands based upon the presence of Threatened or Endangered Species," GRS&D Client Alert, July 2008

"NJDEP Cannot Waive CAFRA Requirement in Absence of Waiver Provision," GRS&D Client Alert, June 2008

"E-Waste Recycling Law," GRS&D Client Alert, May 2008

"NJDEP's White Papers Stakeholder Process," GRS&D Client Alert, April 2008

"Deed Notices Required for Naturally Occurring Arsenic," GRS&D Client Alert, March 2008

"Environmental Stewardship Program," GRS&D Client Alert, February 2008

"2008 Climate Change Bill Package," GRS&D Client Alert, January 2008

"Case Summary: Natural Resource Damages," New Jersey Defense, Volume 24, Issue 2

"New Notification Requirements Onerous," New Jersey Law Journal, November 12, 2007

"From the Diversity Committee," New Jersey Defense, Volume 24, Issue 1

"Strides in Diversity," New Jersey Defense, Volume 23, Issue 2

"Individual Facts Dictate Contamination Coverage," New Jersey Law Journal, June 2006

"Who is Responsible? Personal Liability of Corporate Officers," New Jersey Law Journal, October 24, 2005

**Speaking
Engagements:**

"Developing Contaminated Sites, CPES Webinar, November 13, 2025

"Ethics for Site Remediation Professionals" Webinar, New Jersey Licensed Site Remediation Professionals Association, October 15, 2025

"Getting Grants in the Garden State: New Jersey Site Remediation Funding Programs" *"Money, Money, Money"*, New Jersey State Bar Association Environmental Law Forum 2025, June 21, 2025

"Harnessing the Wild Horse of Gentrification" 2025 New Jersey Planning and Redevelopment Conference, New Brunswick, NJ, June 13, 2025

"Ethics for Site Remediation Professionals" Webinar, New Jersey Licensed Site Remediation Professionals Association, October 10, 2024

"The Shining: A Brownfield Redevelopment Roadmap to Resilient Communities", Brownfield Coalition of the Northeast Sustainable Communities Workshop, Hyatt Regency, Morristown, NJ, September 24, 2024

"Lawyers and LSRP's, Perfect Together! Creating the Dream Team", 2024 Environmental Law Forum, New Jersey State Bar Association, Avalon, NJ, June 22, 2024

"NJ Site Remediation Professional Licensing Board Rule Updates"

Webinar, New Jersey Licensed Site Remediation Professionals Association, February 15, 2024

“Commercial Real Estate Transactions: From Handshake to Closing - Environmental Concerns”, New Jersey Institute of Continuing Education Webinar, September 8, 2023

“Litigation, Regulatory and Statutory Update”, 2023 Environmental Law Forum, New Jersey State Bar Association, Wildwood Crest, NJ, June 17, 2023

“Planning for a Great Big Beautiful Tomorrow: Insights from Master Municipal Attorneys about Current Issues and Future Challenges”, New Jersey Institute for Continuing Legal Education Webcast, April 18, 2023

“LSRP Obligations, Requirements and Use of Professional Judgement”, CPES-NJ Webinar, August 11, 2022

“2022 Civil Case Law Update”, 56th Annual New Jersey Defense Association Convention, Newport, RI, June 25, 2022

“LSRP Ethics” LSRPA New Jersey Site Remediation Conference (NJSRC), Hyatt, New Brunswick, NJ, June 14, 2022

“Covid 19 Impacts – Back to the City? Back to the Suburbs?” Brownfield Coalition of the Northeast (BCONE) Virtual Event, November 18 2021

“Aligning Regulatory Climate Change Risk with Development Decision Making” Brownfield Coalition of the Northeast (BCONE) Webinar, March 9, 2021

“Identifying and Solving More Environmental Problems for Municipalities” CPES Webinar, February 15, 2021

“Identifying and Solving Environmental Problems for Municipalities” Montclair State University, NJ, October 2019

“Updates in Environmental Law,” Annual New Jersey Defense Association Convention, Brewster, MA, June 2019

“Updates in Environmental Law,” Annual New Jersey Defense Association Convention, Hershey, PA, June 2017

“Trends in Environmental Law,” Annual New Jersey Defense Association Convention, Newport, RI, June 2016

"All About the New Jersey Spill Compensation & Control Act," Middlesex County Bar Association, Environmental Law Committee, November 2015

"Updates in Environmental Law," Annual New Jersey Defense Association Convention, Bedford Springs, PA, June 2015

"Spotting Environmental Issues," Middlesex County Bar Association, Environmental Law Committee, November 2014

"Redevelopment Law for Environmental Lawyers," Environmental Law Section, New Jersey State Bar Association Annual Forum, Cape May, NJ, June 2014

"Fundamental Environmental Law for Municipalities," New Jersey State Bar Association Annual Convention, Atlantic City, NJ, May 2014

"So Your Client Wants to Buy Property – What if it's Contaminated?," MFH Seminar, March and September 2014

"New Tools for Redevelopment," MFH Seminar, November 2013

"Updates in Environmental Law," Annual New Jersey Defense Association Convention, Poconos, PA, June 2013

"Site Remediation in a Brave New World," New Jersey Law Journal, In House Counsel Seminar Services, April 2013

"Private CERCLA Actions: § Contribution v. §107 Cost Recovery," National Business Institute, February 2013

"Spotting Environmental Issues That Can Impact Your Practice," Middlesex County Bar Association, Environmental Law Committee, November 2012

"Financing Renewable Energy Projects," Rutgers Continuing Education Program, January 2012

"Overview of Federal and State Environmental Liability," Middlesex County Bar Association, Real Estate Committee, November 2011

"Environmental Trends and Office of Dispute Resolution," Annual Atlantic Builder's Convention, Atlantic City, NJ, April 2011

"Environmental Liability and Bankruptcy," GRS&D Webinar, April 2011

"Licensed Site Remediation Professional Program and Brownfields," Annual Atlantic Builder's Convention, Atlantic City, NJ, April 2010

"An Overview of Sustainable Jersey's Municipal Certification Program,"
New Jersey Builder's Association, Virtual Green Build Event, January
2010

"Perception is Reality," Keynote, Annual New Jersey Defense
Association Convention, Hershey, PA, June 2009

"A Summary of New and Pending Green and Green Building Legislation,"
Annual Atlantic Builder's Convention, Atlantic City, NJ, April 2009

"Environmental Case Law Update," Annual New Jersey Defense
Association Convention, Cooperstown, NY, June 2008

"Environmental Case Law Update," Annual New Jersey Defense
Association Convention, Cambridge, MD, June 2007

*"Challenges & Considerations for Solo Practitioners and Small
Practices,"* Institute of Continuing Legal Education, March 2007

"Professional Liabilities & Ethics," Institute of Continuing Legal
Education, April 2006

"Women – Builders of Communities and Dreams," Women in the Law
Committee, Gloucester County Bar Association, March 2006

"All About the New Jersey Spill Compensation and Control Act,"
Middlesex County Bar Association, Environmental Law Committee,
November 2015

MARAZITI FALCON, LLP

ATTORNEYS AT LAW

ALYSE LANDANO HUBBARD

Counsel

(973) 912-6819

ahubbard@mfhenvllaw.com

Practice Areas: Land Use, Planning and Zoning Boards and Real Estate.

Areas of Emphasis: Alyse Hubbard focuses her practice in counseling clients on land use matters, representation of zoning and planning boards and real estate transactions. Ms. Hubbard has experience in providing legal advice and opinions and drafting ordinances and resolutions for municipal councils. Through her representation of land use boards, she provides legal opinions to the board, their secretary and professionals, as well as conducts legal analysis of land use issues, along with the review and evaluation of municipal ordinances and state statutes. She has been involved in Master Plan Re-examination and the preparation of land use documents.



Ms. Hubbard is actively involved in the preparation of land use applications for public and private clients, from the initial concept, coordinating and meeting with applicants and board professionals, through the presentation at public meetings and post approval compliance. She has reviewed and negotiated municipal contracts and developer's agreements. Ms. Hubbard handles all aspects of real estate transactions.

Prior to joining the firm, Ms. Hubbard served Of Counsel at the Law Office of Larry I. Wiener, Esq., as a Sole Practitioner at the Law Office of Alyse Landano Hubbard, Esq., and as an Associate at the Law Office of Edward J. Buzak, Esq.

**Board
Representation**

Current representation of: Byram Township Planning Board, Denville Township Zoning Board, Roxbury Township Zoning Board, Conflict

Counsel for Sparta Township Zoning Board

Previous representation of: Mine Hill Planning Board, West Caldwell Zoning Board, Cedar Grove Zoning Board

Bar Admission:

New Jersey, 2003

United States District Court, District of New Jersey, 2003

Education:

J.D., Seton Hall University, School of Law, 2001

B.A., Rutgers University, 1997

**Professional
Affiliations:**

New Jersey Planning Officials, Associate Counsel

New Jersey State Bar Association, Fee Arbitration Committee

New Jersey State Bar Association, Land Use Section

Morris County Bar Association, Land Use Committee

New Jersey Institute of Local Governing Attorneys

**Speaking
Engagements**

“Rescue Me? Conflict of Interest” – Affiliate Session: Planning Officials (NJPO)

New Jersey State League of Municipalities 109th Annual Conference
November 19, 2024, Atlantic City, New Jersey

“William M. Cox Symposium” – Affiliate Session: Planning Officials (NJPO)

New Jersey State League of Municipalities 109th Annual Conference
November 21, 2024, Atlantic City, New Jersey

“Whispering Woods... Why So Quiet?” – Affiliate Session: Planning Officials (NJPO)

New Jersey State League of Municipalities 107th Annual Conference
November 15, 2022, Atlantic City, New Jersey

Mandatory Education for New Board Members – Certification required for all Planning and Zoning Board Members

Seminar Presenter and Panelist

New Jersey Planning Officials

MARAZITI FALCON, LLP

ATTORNEYS AT LAW

Sara Uzatmaciyan
Pronouns: *she/her/hers*
Associate
240 Cedar Knolls Road, Suite 301
Cedar Knolls, New Jersey 07927
(973) 912-6805
suzatmaciyan@mfhenvlaw.com



Practice Areas: Environmental Law and Local Government Law

Sara concentrates her work on counseling public and private clients in environmental law, local government law, and permitting issues.

Prior to joining the firm, she was a legal research assistant for Barbara J. Goldsmith & Company—an environmental consulting firm in Washington, DC. In 2023, she externed at the United States Coast Guard in Washington, DC, where she worked under attorney advisors in the Office of Maritime and International Law—Environmental Division. She also interned with the Port Authority of New York and New Jersey in 2023, where she focused her work on environmental law and maritime law matters.

Sara received her Juris Doctor and Advanced Certificate in Environmental Law from the Elisabeth Haub School of Law at Pace University in 2024. There, she was a member of Pace's Environmental Law Society, Lambda Law Students Association, and volunteered for Pace's National Environmental Law Moot Court Competition.

Bar Admission: State of New Jersey, December 2024

Education: J.D., Elisabeth Haub School of Law at Pace University, J.D. and Advanced Certificate in Environmental Law, 2024 (cum laude)

B.S., the University of Rhode Island, Marine Affairs, 2021 (summa cum laude)

MARAZITI FALCON, LLP

ATTORNEYS AT LAW

Gabrielle Hartman
Pronouns: *she/her/hers*
Associate
240 Cedar Knolls Road, Suite 301
Cedar Knolls, New Jersey 07927
(973) 912-6805
ghartman@mfhenvlaw.com



Practice Areas:

She concentrates her work on counseling public clients in environmental law and local government law.

Prior to joining the firm, she was a student attorney with the Duke Environmental Law & Policy Clinic, where she worked on a Title VI and Section 504 Civil Rights Complaint related to Environmental Justice due to alleged discrimination the basis of race and disability status during the permitting process and approval of an asphalt plant. In 2023, she was a student attorney with the Duke Law Health Justice Clinic, where she focused on compassionate release motions on the basis of medical circumstances for individuals incarcerated in federal prisons, as well as assisting individuals in changing their name and/or gender on their identification documents. She also interned with the International Fund for Animal Welfare in 2023, where she focused on animal issues including law and policy concerning M-44s (sodium cyanide capsules) used by state and federal Wildlife Services to kill coyotes, feral dogs, foxes, and other canine wildlife.

Gabrielle received her Juris Doctor from Duke University School of Law in 2024. There, she was President of Duke Law Students for Accessibility for two years, where she assisted law students in obtaining their legally entitled accommodations for their disabilities and other needs. In that role, she also assisted in the development and publication of accommodations procedures, which resulted in a significant increase in the number of law

students successfully obtaining accommodations, and the creation of a dedicated Disability Services Liaison. Additionally, she was the Co-Director of Duke Law's National Lawyers Guild chapter. She did pro-bono work for a number of organizations, including Duke Law's Afghan Asylum Project.

Bar Admission: State of New Jersey, November 2024

Education: J.D., Juris Doctor from Duke University School of Law in 2024

B.A. the George Washington University, Elliott School of International Affairs, (Concentration in International Environmental Studies) and in Political Science (Public Policy), 2021 (cum laude)

MARAZITI FALCON, LLP

ATTORNEYS AT LAW

COREY T. KATZELNICK

Pronouns: *he/him/his*

Associate

(973) 912-6802

ckatzelnick@mfhenylaw.com



Practice Areas: Litigation and Landlord-Tenant Law

Area Of Emphasis:

Corey Katzelnick joined Maraziti Falcon in 2025 as an Associate, bringing with him a strong background in litigation and landlord-tenant law. Prior to joining the firm, Corey was an associate at Rudolph, Kayal & Almeida, P.A., where he represented automobile insurance carriers in motor vehicle accident cases. He also served as a trial attorney at the Wilf Law Firm, LLP, handling a high-volume caseload on behalf of residential landlords across New Jersey. In that role, he regularly appeared in courts throughout the state, enforcing lease agreements and managing a portfolio of nearly 100 clients. Corey's judicial experience includes serving as a Law Clerk and later as a Landlord-Tenant Legal Specialist in the New Jersey Superior Court. He supported several judges, including the Hon. Peter J. Barnes, III, J.S.C., the Hon. Thomas D. McCloskey, J.S.C., and the Hon. Melvin L. Gelade, J.S.C. In his specialist capacity under the Hon. J. Randall Corman, J.S.C., Corey was part of a select team responsible for managing and resolving a backlog of nearly 4,000 landlord-tenant matters. He played an instrumental role in advancing settlement reform initiatives in response to the COVID-19 pandemic. Corey began his legal career as a legal assistant at his father's family law and mediation practice, where he gained early exposure to client advocacy and case management.

Bar Admission:

He earned his Juris Doctor from Seton Hall University School of Law in 2018 and received his Bachelor of Arts, cum laude, in English and Writing from Gettysburg College in 2014.



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
12/29/2025

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER WORLD INS ASSOC LLC/PHS 13655937 The Hartford Business Service Center 3600 Wiseman Blvd San Antonio, TX 78251	CONTACT NAME:	
	PHONE (866) 467-8730 (A/C, No, Ext):	FAX (A/C, No):
INSURED MARAZITI, FALCON & HEALEY LLP 240 CEDAR KNOLLS RD STE 301 CEDAR KNOLLS NJ 07927-1621	E-MAIL ADDRESS:	
	INSURER(S) AFFORDING COVERAGE	
	NAIC#	
	INSURER A: Hartford Insurance Company of the Midwest	37478
	INSURER B:	
	INSURER C:	
	INSURER D:	
INSURER E:		
INSURER F:		

COVERAGES

CERTIFICATE NUMBER:

REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADOL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	COMMERCIAL GENERAL LIABILITY			13 SBA NW3599	06/01/2025	06/01/2026	EACH OCCURRENCE	\$2,000,000
	☐ CLAIMS-MADE ☒ OCCUR						DAMAGE TO RENTED PREMISES (Ea occurrence)	\$300,000
	☒ General Liability						MED EXP (Any one person)	\$10,000
	GEN'L AGGREGATE LIMIT APPLIES PER:						PERSONAL & ADV INJURY	\$2,000,000
	☐ POLICY ☐ PRO-JECT ☒ LOC						GENERAL AGGREGATE	\$4,000,000
	OTHER:						PRODUCTS - COMP/OP AGG	\$4,000,000
A	AUTOMOBILE LIABILITY			13 SBA NW3599	06/01/2025	06/01/2026	COMBINED SINGLE LIMIT (Ea accident)	\$2,000,000
	☐ ANY AUTO						BODILY INJURY (Per person)	
	☐ ALL OWNED AUTOS ☐ SCHEDULED AUTOS						BODILY INJURY (Per accident)	
	☒ HIRED AUTOS ☒ NON-OWNED AUTOS						PROPERTY DAMAGE (Per accident)	
	☐ OTHER:							
	UMBRELLA LIAB EXCESS LIAB						EACH OCCURRENCE	
	☐ OCCUR ☐ CLAIMS-MADE						AGGREGATE	
	DED RETENTION \$							
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY						PER STATUTE	OTH-ER
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH)	Y/N					E.L. EACH ACCIDENT	
	If yes, describe under DESCRIPTION OF OPERATIONS below		N/A				E.L. DISEASE - EA EMPLOYEE	
							E.L. DISEASE - POLICY LIMIT	

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

Those usual to the Insured's Operations.

CERTIFICATE HOLDER

MCMUA
MORRIS COUNTY MUNICIPAL UTILITIES AUTHO
214A CENTER GROVE RD
RANDOLPH NJ 07869

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

Susan L. Castaneda

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THE HARTFORD
BUSINESS SERVICE CENTER
3600 WISEMAN BLVD
SAN ANTONIO TX 78251

December 29, 2025

MCMUA
MORRIS COUNTY MUNICIPAL UTILITIES AUTHO
214A CENTER GROVE RD
RANDOLPH NJ 07869

Account Information:

Policy Holder Details :	MARAZITI, FALCON & HEALEY LLP
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Contact Us

Need Help?

Chat online or call us at

(866) 467-8730.

We're here Monday - Friday.

Enclosed please find a Certificate Of Insurance for the above referenced Policyholder. Please contact us if you have any questions or concerns.

Sincerely,

Your Hartford Service Team



LAWYERS PROFESSIONAL LIABILITY POLICY DECLARATIONS - NEW JERSEY

Agency:	Branch:	Policy Number:	Insurance is provided by
719383	912	5096636190	Continental Insurance Company of New Jersey, 151 N Franklin St Chicago IL 60606 A Stock Insurance Company.

1. NAMED INSURED AND MAILING ADDRESS: Maraziti Falcon, LLP 240 CEDAR KNOLLS RD STE 301, CEDAR KNOLLS, NJ 07927-1621	NOTICE TO POLICYHOLDERS: This is a Claims Made and Reported policy. It applies only to those claims that are both first made against the insured and reported in writing to the Company during the policy period. Please review the policy carefully and discuss this coverage with your insurance agent or broker.
2. POLICY PERIOD: Inception: 11/30/2025 at 12:01 A.M. Standard Time at the address shown above Expiration: 11/30/2026	
3. LIMITS OF LIABILITY: Death or Disability and Non-Practicing Extended Reporting Period Limit of Liability:	Each Claim: \$5,000,000 Aggregate: \$5,000,000 Each Claim: \$1,000,000 Aggregate: \$2,000,000
4. DEDUCTIBLES: Deductibles	Aggregate: \$25,000
5. POLICY PREMIUM: Annual Premium: \$30,021.00 Surcharges/Taxes: NJ - Property And Liability Insurance Guaranty Association \$90.00 Total Amount Due: \$30,111.00 Includes CNA Risk Control Credit of \$0.00	
6. FORMS AND ENDORSEMENTS ATTACHED AT INCEPTION: G118012A29C (Ed. 04-2001), G118011NJ (Ed. 01-2018), CNA83119NJ (Ed. 08-2015), G118019A (Ed. 12-2011), G118024A (Ed. 04-2008), G118031A (Ed. 04-2008), G118039A29 (Ed. 07-2008), G118064A29 (Ed. 05-1997), G121011AC (Ed. 04-2008)	
7. WHO TO CONTACT: To report a claim: CNA - Claims Reporting P.O. Box 8317 Chicago, IL 60680-8317 Fax: 866-773-7504 / Online: www.cna.com/claims Email: SpecialtyProNewLoss@cna.com Lawyers Claim Reporting Questions: 800-540-0762	

Countersignature

Date



Authorized Representative

10/27/2025

Date

Form No: G118012A29C (04-2001)
Policy Declarations; Page: 1 of 2
Underwriting Company: Continental Insurance Company of New Jersey, 151 N Franklin St,
Chicago, IL 60606

Policy No: 5096636190
Policy Effective Date: 11/30/2025
Policy Page: 1 of 27



Continental Insurance Company of New Jersey
151 N Franklin St
Chicago IL 60606

LAWYERS PROFESSIONAL LIABILITY POLICY
ATTORNEY SCHEDULE

Policy Number: 5096636190

Name of Each Lawyer
Diane Alexander
Andrew M. Brewer
Brent Brad Carney
Gabrielle Hartman
Corey Katzelnick
Alyse Landano Hubbard
Joseph J. Maraziti, Jr.
Sara Uzatmaciyan
Joanne Vos

Form No: G118012A29C (04-2001)

Policy Declarations; Page: 2 of 2

Underwriting Company: Continental Insurance Company of New Jersey, 151 N Franklin St,
Chicago, IL 60606

Policy No: 5096636190

Policy Effective Date: 11/30/2025

Policy Page: 2 of 27