(Rev. December 2014)

Identification Number and Request for Taxpayer Certification

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

Print or type Department of the Treasury Internal Revenue Service See Specific Instructions on page 2. BRISTOL, RI 02809 10 METACOM AVENUE ROGER WILLIAMS UNIVERSITY SCHOOL OF LAW 3 Check appropriate box for federal tax classification; check only one of the following seven boxes:

I individual/sole proprietor or

C Corporation

S Corporation

Partnership 1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank ☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership)► Individual/sole proprietor or single-member LLC City, state, and ZIP code Other (see instructions) ➤
Address (number, street, and apt. or suite no.) List account number(s) here (optional) Business name/disregarded entity name, if different from above **Note.** For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner. Taxpayer Identification Number (TIN) Requester's name ☐ Trust/estate and address (optional) Exemption from FATCA reporting 4 Exemptions (codes apply only to certain entities, not Individuals; see instructions on page 3): Exempt payee code (if any) 501(c)3 code (if any) ntained outside the U.S.)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see How to get a

Note. If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

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Part II Certification

Under penatties 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
- 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 on page 3.

Signature.of U.S. person ►

General Instructions 200

Purpose of Form

Future developments, Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at www.irs.gov/hw9. Section references are to the Internal Revenue Code unless otherwise noted

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

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)

- Form 1098 (nome mortgage interest), 1098-E (student loan interest), (tuition) Date ► 10/15
- 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
- If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding? on page 2.
- By signing the filled-out form, you:
- Certify that the TIN you are giving is correct (or you are waiting for a number
- 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? on page 2 for further information.