## Request for Taxpayer Identification Number and Certification

**The Virginia College Fund**

**Address:** 4900 Augusta Ave., #101, Richmond, VA 23230

### Part I: 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 an individual, this is your social security number (SSN). However, for a resident disregarded entity, see the Part I Instructions on page 3. For other entities, it is your federal identification number (BN). If you do not have a number, see How to get a TIN on page 3.

Note: If the account is a joint account, enter the account number for one of the owners.

### Part II: Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is the correct taxpayer identification number (or in my case, if I am a partner, the entity's identification number) and is my social security number (SSN) or employer identification number (EIN) or I am a U.S. citizen or other U.S. person (defined below).

2. I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have been notified by the IRS that I am subject to backup withholding but I am not subject to backup withholding and (c) the IRS has not directed me to continue withholding.

3. I am not subject to backup withholding on income paid to, interest paid on, or any other transaction related to, a qualified pension or profit-sharing plan.

40263 - Signature of U.S. person or entity.

Date: 10/20/11

### General Instructions

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

**Purpose of Form**

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, and any contributions you make to an IRA.

**Use Form W-9 with an alien, sole proprietor, or other U.S. person:**

1. Certify that the TIN you are giving is correct (or you are not subject to backup withholding).
2. Certify that you are not subject to backup withholding, or provide a statement of the information return.

**Claim exemption:**

If you are a U.S. person, your allocable share of net income from the partnership, charitable contributions, or any other transaction related to a qualified pension or profit-sharing plan.

**Note:** If a requester requests your TIN, you substantially similar to this Form W-9.

**Definition of a U.S. person:**

For federal tax purposes, you are considered a U.S. person if you are:
- An individual who is a U.S. citizen or U.S. resident alien.
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

**Special rules for partnerships:**

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

The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:
- The U.S. owner of a disregarded entity and not the entity.

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