IV. TAX ELECTION/DECLARATION OF TAX STATUS

This Account Agreement is designed for use by both U.S. Persons and Non-U.S. Persons. Please check the box next to the applicable item below. Client certifies that Client will notify DBSI in writing immediately if the representation certified to below ceases to be true and correct.

1. ☑ U.S. Citizen or U.S. Resident Alien

Form W9 Substitute — **Request for Taxpayer Identification Number and Certification**

Print or Type

Name (as shown on your income tax return): J Epstein Virgin Island Foundation, Inc. (Enhanced Education)

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

Check appropriate box for federal tax classification (required): ☑ Individual/sole proprietor ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate ☐ Exempt payee

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶

Other ▶ PRIVATE FOUNDATION

Address (number, street, and apt. or suite no.): 6100 RED HOOK QUARTER, B3

City, State, and ZIP code: ST THOMAS, USVI 00802

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). For other entities, it is your employer identification number (EIN).

Social Security Number: ☐☐☐-☐☐-☐☐☐☐

Employer Identification Number: [redacted]

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 in the instructions).

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.

Sign Here Signature of U.S. person ▶ Date ▶ 9/13/13

2. ☐ Non-U.S. Person

I am not a U.S. person (including a U.S. resident alien). I am submitting the applicable Form W-8 with this form to certify my foreign status and, if applicable, claim tax treaty benefits.

For example: Client is not a U.S. person (including a U.S. resident alien). Client agrees to provide DBSI with this application the applicable Internal Revenue Service (IRS) Form W-8 to certify the client's foreign status. W-8 forms and instructions are available on the IRS website at www.irs.gov.

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CONFIDENTIAL - PURSUANT TO FED. R. CRIM. P. 6(e)
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