Form **W-9S**
(Rev. March 2008)
Department of the Treasury
Internal Revenue Service

Request for Student's or Borrower's Taxpayer Identification Number and Certification

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

Part I **Student or Borrower Identification (All must complete.)**

Print or type

Name of student or borrower (see instructions)	Taxpayer identification number
Address (number, street, and apt. or suite no.)	
City, state, and ZIP code	

Part II **Student Loan Certification (Complete for student loans only.)**

I certify that **all** of the loan proceeds are solely to pay for qualified higher education expenses.

Sign Here **Signature of borrower** ♦ **Date** ♦

Part III **Requester Information (Optional)**

Requester's name and address	Student ID (A-Number)
	Date of Birth (MM/DD/YYYY)

General Instructions

Purpose of form. An eligible educational institution, such as a college or university, or a lender of a student loan must get your correct identifying number to file certain information returns with the IRS and to furnish a statement to you. For students, this will be your social security number (SSN) or, if you are not eligible to obtain an SSN, your individual taxpayer identification number (ITIN). The returns they must file contain information about qualified tuition and related expenses (Form 1098-T, Tuition Statement) and student loan interest (Form 1098-E, Student Loan Interest Statement). The information about your tuition will help to determine whether you, or the person who can claim you as a dependent, may take either the tuition and fees deduction or claim an education credit to reduce federal income tax. The information about your student loan interest will help to determine your deduction for such interest. For more information, see Pub. 970, Tax Benefits for Education.

Use Form W-9S to give your correct SSN or ITIN to the person requesting it and, if applicable, to certify that the proceeds of a loan are being used, or will be used, solely to pay for qualified higher education expenses (defined on page 2). You are required to provide the requested information.

Note. The educational institution or lender may request your SSN or ITIN and certification on paper or electronically.

Specific Instructions

Part I. Student or Borrower Identification

You must complete this part.

Name and address. Enter the name and mailing address of the student if the request for the student's SSN or ITIN is being made because of tuition payments. Enter the name and mailing address of the borrower if the request for the borrower's SSN or ITIN is being made because of a student loan.

Note. If you pay tuition to and have a student loan from the same educational institution and the student is not the loan borrower (for example, the borrower is the student's parent), complete two Forms W-9S, one for the student and one for the loan borrower.

Taxpayer's identifying number. Enter your SSN or ITIN. If you do not have an SSN or ITIN and you have applied for one or you intend to apply for one soon, write "Applied For" in the space provided.

How to get an SSN or ITIN. To apply for an SSN, use Form SS-5, Application for a Social Security Card, that you can get from your local Social Security Administration office or get this form online at *www.ssa.gov/online*. You may also get this form by calling 1-800-772-1213.

To apply for an ITIN because you are not eligible to get an SSN, use Form W-7, Application for IRS Individual Taxpayer Identification Number, that you can get from the IRS website at *www.irs.gov* or by calling 1-800-TAX-FORM (1-800-829-3676).

Part II. Student Loan Certification

If your loan is a student loan incurred solely to pay for qualified higher education expenses, sign the certification in Part II. If you do not sign the certification, the lender may not issue or file Form 1098-E for student loan interest on your behalf. Do not sign the certification for a mixed use loan because such a loan is not used solely for qualified higher education expenses. However, you may sign the certification for a revolving line of credit or similar loan if you use the line of credit solely to pay for qualified higher education expenses.

Qualified higher education expenses. These expenses are the costs of attending an eligible educational institution, including graduate school, on at least a half-time basis. Generally, these costs include tuition and certain related expenses. See Pub. 970 for more information.

Part III. Requester Information

This part is not required to be completed. It is provided for the convenience of the requester to help identify the account to which this Form W-9S relates. The requester may enter its name and address and a tuition or loan account number.

Note. For information about electronic submission of Forms W-9S, see the Instructions for Forms 1098-E and 1098-T.

Penalties

Failure to furnish correct SSN or ITIN. If you fail to furnish your correct SSN or ITIN to the requester, you are subject to a penalty of $50 unless your failure is due to reasonable cause and not to willful neglect.

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

Secure Your Tax Records From Identity Theft

Identity theft occurs when someone uses your personal information such as your name, taxpayer identification number (TIN), 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 TIN to receive a refund.

To reduce your risk:

- Protect your TIN,
- Ensure the requester is protecting your TIN, and
- Be careful when choosing a tax preparer.

Call the IRS at 1-800-829-1040 if you think your identity has been used inappropriately for tax purposes.

Victims of identity theft who are experiencing economic harm or a system problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free 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 personal property to the Treasury Inspector General for Tax Administration at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: *spam@uce.gov* or contact them at *www.ftc.gov/idtheft* or 1-877-IDTHEFT (1-877-438-4338).

Visit the IRS website at *www.irs.gov* 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 give your correct SSN or ITIN to persons who must file information returns with the IRS to report certain information. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. The IRS may also provide this information to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. possessions to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, or to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.