

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	Tuition account number
	Loan account number

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.

Identity Theft

If you believe someone has assumed your identity to file federal income tax returns, or to commit other tax fraud, complete Form 3949-A, Information Referral, and mail it to Internal Revenue Service, Fresno, CA 93888. Victims of identity theft who are suffering economic harm, experiencing

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 toll-free 1-877-777-4778 or TTY/TDD 1-800-829-4059. For additional information about identity theft prevention and victim assistance, you can access the IRS Identity Theft page at www.irs.gov by entering keyword "identity theft."

The IRS does not send out unsolicited emails requesting personal taxpayer information. If you receive this type of request, it may be an attempt by identity thieves to get your private tax information. Send a copy of the fraudulent email to phishing@irs.gov. For more information on how to forward one of these emails, go to www.irs.gov and enter keyword "phishing." Once there, see the article titled, "How to Protect Yourself From Suspicious Emails or Phishing Schemes."

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.