

Request for Student's or Borrower's Social Security Number and Certification

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

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

Please print or type	Name of student or borrower (See instructions.)	Social security 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 the loan proceeds are to pay for qualified higher education expenses.

For mixed use loans only. Specify the part of the loan that is a student loan. See instructions.

Sign Here	Signature of borrower ►	Date ►
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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 social security number (SSN) to be able to file certain information returns with the IRS and to furnish a statement to you. The returns they must file contain information about qualified tuition and related expenses (**Form 1098-T**, Tuition Payments 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 the Hope credit or lifetime learning 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 Higher Education.

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

Note: *The educational institution or lender may request your SSN and certification using Form W-9S or by other means.*

Specific Instructions

Part I—Student or Borrower Identification

You must complete this part.

Name. Enter the name of the student if the request is being made because of tuition payments. Enter the name of the borrower if the request is being made for 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, if the loan borrower is the student's parent, complete two Forms W-9S--one for the student and one for the loan borrower.*

Social security number. Enter your social security number (SSN). If you have an IRS individual taxpayer identification number (ITIN) because you are not eligible to obtain an SSN, enter the 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. If you do not have an SSN, apply for one immediately. To apply for an SSN, get **Form SS-5**, Application for a Social Security Card, from your local Social Security Administration. To apply for an ITIN, get **Form W-7**, Application for IRS

Individual Taxpayer Identification Number, from the IRS by calling 1-800-TAX-FORM (1-800-829-3676).
Address. Enter your mailing address.

Part II—Student Loan Certification

If your loan is a student loan 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.

Qualified higher education expenses. These expenses are the costs of attending an eligible educational institution, including graduate school. Generally, these costs include tuition, fees, room and board, books, equipment, and other necessary expenses, such as transportation.

Mixed use loans. For a mixed use loan or revolving account, such as a credit card account, enter the dollar amount of the student loan or the percentage of the loan that is a student loan.

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.

Penalties

Failure to furnish correct SSN. If you fail to furnish your correct SSN 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 SSNs. If the requester discloses or uses your SSN in violation of Federal law, the requester may be subject to civil and criminal penalties.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to give your correct SSN 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, and the District of Columbia to carry out their tax laws.

