Form **W-9S**
(Rev. October 1998)
Department of the Treasury
Internal Revenue Service

# 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 **all** of the loan proceeds are 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 social security number (SSN) 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, solely 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, such as electronically.*

## Specific Instructions

### Part I—Student or Borrower Identification

You must complete this part.

**Name.** Enter the name of the student if the request for the student's SSN is being made because of tuition payments. Enter the name of the borrower if the request for the borrower's SSN 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, 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 and you are eligible to get one, 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 because you are not eligible to get an SSN, get **Form W-7,** Application for IRS Individual Taxpayer Identification Number, from the IRS by calling 1-800-TAX-FORM (1-800-829-3676) or from the IRS's Internet Web Site at **www.irs.ustreas.gov.**

**Address.** Enter your mailing address.

### 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 a half-time basis. Generally, these costs include tuition, fees, room and board, books, equipment, and other necessary expenses, such as transportation.

## 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 1999 Instructions for Forms 1099, 1098, 5498, and W-2G, and Announcement 98-27, 1998-15 I.R.B. 30.*

## 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.