

Form **W-9S**  
(Substitute Oct 2014)

**Request for Student's Taxpayer Identification Number and Certification**

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

**Part I Student Identification**

Please print or type	Name of student	Taxpayer identification number
	Address (number, street, and apt. or suite no.)	
	City, state, and ZIP code	

**Part II Taxpayer Identification Number Certification**

I certify that the number shown on this form is my correct taxpayer identification number.

Sign Here

Signature

Date

**Part III Requester Information**

Requester's name and address Frostburg State University -161 Braddock RD Frostburg, MD 21532	Student ID number
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**General Instructions**

**Purpose of form.** An eligible educational institution, such as *<inst name>*, must get your correct identifying number to file Form 1098-T, Tuition Statement, with the IRS and to furnish a statement to you. This will be your social security number (SSN) or, if you are not eligible to obtain an SSN, your individual taxpayer identification number (ITIN). Form 1098-T contains information about qualified tuition and related expenses to help 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. For more information, see IRS Pub. 970, Tax Benefits for Higher Education.

Use Form W-9S to give your correct SSN or ITIN to *<inst name>*. Under federal law, you are required to provide the requested information.

**Note:** *<inst name>* may request your SSN and certification using Form W-9S or by other means, such as electronically.

**Specific Instructions**

**Part I. Student Identification**

You must complete this part.

**Name and address.** Enter the name and mailing address of the student. The name should match that used by the Social Security Administration or Internal Revenue Service.

**Taxpayer identification number.** Enter your SSN or ITIN. If you do not have an SSN or ITIN, apply for one and fill out and return this form when you receive it.

**Part II. Certification**

Sign your name in the space provided.

**Part III. Requester Information**

This information is provided to identify the requestor and provide the address to which the form should be sent. Fill in your student account number in the box provided. **Note:** Deliver or mail the completed form to the address provided. Do not email the form. Email is not a secure way to transmit personal information.

**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 *<inst name>* discloses or uses your SSN in violation of Federal law, *<inst name>* 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 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