

Form 1098-T
**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.

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.