

Request for Student's or Borrower's Taxpayer Identification Number and Certification

^a Go to www.irs.gov/FormW9S for the latest information.

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 ^a	Date ^a
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Part III Requester Information (Optional)

Requester's name and address	Tuition account number
	Loan account number

General Instructions

Future developments. For the latest information about developments related to Form W-9S and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9S.

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.

one or you intend to apply for one soon, write "Applied For" in the space provided. If the IRS has deactivated your ITIN, you may still use it on Form W-9S. However, you will have to apply to renew your deactivated ITIN when you need to file a tax return. For more information, see the Instructions for Form W-7.

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/forms. 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. Go to www.irs.gov/Forms to view, download, or print Form W-7. Or, you can go to www.irs.gov/OrderForms to place an order and have Form W-7 mailed to you within 10 business days.

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,