

## W-9S FAQ

### Form W-9S, Request for Student's Taxpayer Identification Number and Certification Frequently Asked Questions

#### 1. What is Form W-9S?

Form W-9S, Request for Student's Taxpayer Identification Number and Certification, is used by eligible educational institutions to request the taxpayer identification number of students for whom the institution must report 1098-T Tuition Statement information to the Internal Revenue Service.

#### 2. Who will receive a Form W-9S from Minnesota State Colleges and Universities?

All students who have a missing or invalid social security number (SSN) in ISRS, who were enrolled in credit based courses and made payments during the tax year that are reportable on a 1098-T Tuition Statement will receive a W-9S, Request for Student's Taxpayer Identification Number and Certification.

The exception is those students who were coded solely as PSEO (cohort code 21) during the tax year; these students will not receive a W-9S because their education is paid in full by PSEO funding.

#### 3. What should campuses do with the returned Form W-9S?

If you receive a W-9S form with a number that appears to be valid, whether it is a social security number (SSN) or an individual taxpayer identification number (ITIN), the number should be entered into the SSN field of the student's ISRS Person record. Update the student's address record as needed. The campus must keep the W-9S on file with the student's Admissions records in a manner consistent with federal and state data privacy rules. See FAQ #8 for further record retention information.

#### 4. Identifying Valid Social Security Numbers (SSNs) and Individual Taxpayer Identification Numbers (ITINs)

Campuses are not required to discern if a SSN or an ITIN is valid. However, if you receive a form W-9S where the taxpayer identification number is less than 9 digits or contains letters, **do not** enter the number into the student's ISRS Person record. Make a note on the W-9S form that the number given is not valid and keep the forms on file as you would a form W-9S that is correctly completed.

#### 5. Is the student required to respond to the W-9S?

Section 6109 of the Internal Revenue Code requires taxpayers to give their correct social security number (SSN) or individual taxpayer identification number (ITIN) to entities who must file 1098-T Tuition Statement information returns. If the student has a taxpayer identification number (SSN or ITIN) and does not provide it when requested, the Internal Revenue Service (IRS) may fine the taxpayer \$50.00.

Because the IRS has a taxpayer identification number matching program that may be used to match Minnesota State Colleges and Universities 1098-T Tuition Statement reporting to an income tax return claiming an education tax benefit, it may be advantageous for the student to provide their tax identification number. Please consult your tax advisor for more information. Taxpayers seeking advice regarding the risk of being fined for not providing their taxpayer identification number should consult their tax advisor.

Ultimately, it is the student's decision whether or not to provide their taxpayer identification number. Minnesota State Colleges and Universities will report a student's 1098-T information to the IRS with or without a taxpayer identification number.

## W-9S FAQ

### 6. ITIN – Individual Taxpayer Identification Number

An individual taxpayer identification number (ITIN) is a tax processing number issued by the Internal Revenue Service (IRS). It is a nine-digit number that always begins with the number 9 and includes the following range of numbers: 900-50-0000 to 900-65-0000, 900-70-0000 to 999-88-9999, 900-90-0000 to 999-92-9999, 900-94-0000 to 999-99-9999.

The IRS issues ITINs to individuals who are required to have a U.S. taxpayer identification number but who do not have, and are not eligible to obtain, a social security number (SSN) from the Social Security Administration (SSA).

ITINs are issued regardless of immigration status because both resident and nonresident aliens may have U.S. tax return and payment responsibilities under the Internal Revenue Code.

Individuals must have a filing requirement and file a valid federal income tax return to receive an ITIN, unless they meet an exception.

If you receive a W-9S form with an ITIN, this number should be entered into the SSN field of the student's ISRS Person record.

### 7. W-9S & International Students

#### ***a. What advice may campuses give to international students who do not have a Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN)?***

If an international student does not have a taxpayer identification number (TIN) and if they are applying for a SSN or ITIN, they can write "applied for" in the space provided on the W-9S for the tax identification number.

Many international students do not have taxpayer identification numbers and are ineligible to obtain one. Additionally many (but not all) international students are ineligible to claim educational tax credits due to being nonresident aliens for tax purposes. Under such circumstances not supplying the TIN may be considered due to reasonable cause and not to willful neglect.

W-9S forms that are returned without a SSN or ITIN should be kept on file as record of the taxpayer's response to our inquiry, the same as a W-9S with an SSN or ITIN or one that has "applied for" or "applied for & rejected" written in the TIN field.

#### ***b. Why do international students who have a valid individual taxpayer identification number (ITIN) in ISRS receive a W-9S form?***

International students who have ITINs in ISRS will receive a W-9S as a precaution in case the student has acquired a social security number since the ITIN was originally entered into our database. Once a social security number has been issued to an individual, their ITIN is no longer valid.

### 8. W-9S Retention

**All W-9S forms returned by students must be retained on file.**

W-9S forms may be scanned and filed electronically and the paper forms destroyed.

Even those W-9S forms that are returned by a student without a social security number (SSN) or individual taxpayer identification number (ITIN) should be kept on file as record of the taxpayer's response to our inquiry, the same as a W-9S returned with an SSN or ITIN.

## W-9S FAQ

W-9S forms returned to the campus as undeliverable that the campus is unable to forward to a good mailing address **should be securely destroyed**. The system office, Tax Services, keeps electronic records of all tax forms and can provide a duplicate copy of the mailed W-9S upon request.

**9. If a student's education was paid by a third party such as an employer or the Veterans Administration, should the student return Form W-9S and supply their SSN?**

Yes. Minnesota State Colleges and Universities is required to report on a 1098-T Tuition Statement all payments of qualified tuition and fees received on the student's behalf regardless of the source and therefore is required to have the student's taxpayer identification number. In addition to reporting payments, Minnesota State Colleges and Universities will also report all scholarships and grants and certain third party payments administered and processed by the institution on behalf of the taxpayer.

**Note:** The 1098-T Tuition Statement is for informational purposes only. Taxpayers must rely upon their student account detail and financial records to support any educational tax credit taken.

**10. What should campuses do with W-9S forms received after December 31<sup>st</sup>?**

Campuses that receive W-9S forms after December 31<sup>st</sup> should continue to update the student's ISRS record and keep the W-9S on file with the student's Admissions records in a manner consistent with federal and state data privacy rules. Do not send the form to Tax Services. Once a week, our 1098-T programming will automatically update the 1098-T Tuition Statements to include any new or changed Social Security Numbers. If the student requires an updated form prior to the weekly program update, contact Ann Page in Tax Services.

**11. What should campuses do with W-9S forms returned due to being undeliverable?**

W-9S forms that are returned to the campus as undeliverable, and that the campus is unable to forward to a good mailing address, should be **securely** destroyed. Tax Services keeps electronic records of all tax forms and can provide a duplicate copy of the mailed W-9S upon request.

### **Tax Services Contact Information**

For more information contact Tax Services at [tax@minnstate.edu](mailto:tax@minnstate.edu)