

Part 1: Student Identification (All must complete.)

Please Print or Type

Name of student

Taxpayer Identification Number

Address (number, street, and apt. or suite no.)

City, state, and ZIP code

Purpose of Form: Minnesota State Colleges and Universities is required to request your correct taxpayer identification number to file Form 1098-T, Tuition Statement 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). Form 1098-T contains information about qualified tuition and related expenses. The information about your tuition will help to determine whether you, or the person who can claim you as a dependent, may claim an education credit to reduce federal income tax. 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. You are required to provide the requested information

Campus Contact Information

Requester:

Telephone #:

Contact:

Address:

Student tech Id:

Specific Instructions

Part 1. Student 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.

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.

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.

Additional Information for International Students

Many international students do not have a taxpayer identification number and are ineligible to obtain one. If an international student does not have a taxpayer identification number and if they have applied or are applying for a SSN or ITIN (Individual Taxpayer Identification Number), they can write "Applied For" in the space provided on the W-9S for the tax identification number.

Additional Information for Customized Training and/or Continuing Professional Education Students

You may be receiving this form because your employer contracted with a Minnesota State college or university to provide customized professional training or education or because you have taken a professional education course from a Minnesota State college or university. The Internal Revenue Service requires Minnesota State to report on the 1098-T Tuition Statement all payments of qualified tuition and fees regardless of the source of payment. To fulfill our legal responsibility, we must request your taxpayer identification number. If you choose not to provide the number, Minnesota State will report the 1098-T Tuition Statement information to the IRS without a tax identification number.

OFFICIAL IRS LANGUAGE REQUIRED BY LAW

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 requester discloses or uses your SSN or ITIN in violation of Federal law, the requestor may be subject to civil and criminal penalties.

Secure Your Tax Records From Identity Theft

Identity theft occurs when someone uses your personal information such as your name, taxpayer identification number (TIN), or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your TIN to receive a refund.

To reduce your risk:

- Protect your TIN,
- Ensure the requester is protecting your TIN, and
- Be careful when choosing a tax preparer.

If your SSN has been lost or stolen or you suspect you are a victim of tax-related identity theft, visit www.irs.gov/IdentityTheft to learn what steps you should take.

Victims of identity theft who are experiencing economic harm or a system problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes. Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS personal property to the Treasury Inspector General for Tax Administration at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: spam@uce.gov or contact them at www.ftc.gov/idtheft or 1-877-IDTHEFT (1-877-438-4338).

Visit www.irs.gov/IdentityTheft to learn more about identity theft and how to reduce your risk.

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 for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. possessions to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, or to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.