

Form **W-9S**

(OMB 1545-0047)

Department of the Treasury
Internal Revenue Service

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

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	SSN
	Address	
	City	

Part II Student Loan Certification (Complete for student loans only.)

Tuition account number

Loan account number

General Instructions

Future developments. Form

W-9S

3/9/19

Part II. Student Loan Certification

If you are a student, you must certify that you are a student for the calendar year for which you are filing this Form 1098-E. If you are not a student, you must check the box that applies to you.

Qualified higher education expenses. Use the information on Form 1098-E to determine if you are eligible for the student loan interest deduction.

Part III. Requester Information

Note: Form 1098-E is required to be filed with the IRS.

Note: Form 1098-E is required to be filed with the IRS.

Penalties

Failure to furnish correct SSN or ITIN. If you fail to furnish the correct SSN or ITIN, you may be liable for a penalty of \$50 per incorrect SSN or ITIN.

Misuse of SSN or ITIN. If you misuse the SSN or ITIN, you may be liable for a penalty of \$500 per misuse.

Secure Your Tax Records From Identity Theft

If you are a student, you must certify that you are a student for the calendar year for which you are filing this Form 1098-E.