

Substitute IRS W-9S Form Instructions

Purpose. The College for Creative Studies must get your correct identifying number to file Form 1098-T, Tuition Statement, with the IRS and to furnish a statement to you if you completed classes for college credit. 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 to help 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. For more information, see IRS Pub. 970, Tax Benefits for Higher Education.

Under federal law, you are required to provide the requested information if you received college credit for your classes.

Part I.

Enter your name and mailing address. The name should match that used by the Social Security Administration or Internal Revenue Service.

Taxpayer identification number. Enter your SSN or ITIN. If you do not have an SSN or ITIN, apply for one and fill out and return this form when you receive it.

Part II.

Sign your name in the space provided to confirm the information provided. The registrar cannot change your records without your signature.

Part III.

Please fill out this part only if you are unwilling or unable to provide a taxpayer identification number. Check either the first or second box and sign the statement. By law, College for Creative Studies must ask you at least once a year for your taxpayer identification number in order to meet its obligation to file Form 1098-T.

Deliver or mail the completed form to the address provided. Do not email the form. Email is not a secure way to transmit personal information.

Penalties

Failure to furnish correct SSN. If you fail to furnish your correct SSN or ITIN to College for Creative Studies, the IRS may impose a penalty of \$50 unless your failure is due to reasonable cause and not to willful neglect.

Misuse of SSNs. If College for Creative Studies discloses or uses your SSN in violation of Federal law, College for Creative Studies may be subject to civil and criminal penalties.

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 and states to carry out their tax laws.