



Request for Student's Taxpayer Identification Number (Substitute Form W-9S)

Return completed signed form, in person or by mail, to:

Northwestern Michigan College
Records and Registration – Tanis Building
1701 E. Front Street
Traverse City, MI 49686

Do not submit this form to the IRS.

PART I	Name of Student	
	Address	
	Taxpayer Identification Number (SSN or ITIN) _ _ _ - _ _ - _ _ _	NMC Student ID
PART II	I certify that the number shown on this form is my correct taxpayer identification number.	
	_____ Signature	_____ Date
OR		
PART III	<input type="checkbox"/> I am a foreign national/nonresident alien and do not have a Social Security number or individual taxpayer identification number. I do not plan to file an income tax return in the U.S.	
	<input type="checkbox"/> I do not wish to provide my taxpayer identification number to Northwestern Michigan College at this time. I understand that I may be subject to an IRS fine of \$50 for failure to do so. I further understand that the IRS will not be able to use the Form 1098-T filed by Northwestern Michigan College to confirm my eligibility for certain education tax benefits without my taxpayer identification number.	
	_____ Signature	_____ Date

See instructions on back.

Instructions

Purpose. Northwestern Michigan College must get your correct identifying number to file Form 1098-T, Tuition Statement, with the IRS and to furnish a statement to you. 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.

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, Northwestern Michigan College 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 Northwestern Michigan College, 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 Northwestern Michigan College discloses or uses your SSN in violation of Federal law, Northwestern Michigan College 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.