



Request for Student's Taxpayer Identification Number

(Substitute Form W-9S)

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

Office of the University Registrar
Lucas Administrative Center 301
Nunn Drive
Highland Heights, KY 41099

DO NOT submit this form to the IRS.

PART I	Name of Student	
	Address	
	Taxpayer Identification Number (SSN or ITIN) _ _ _ - _ _ - _ _ _ _ _	NKU Student Identification Number
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 NKU 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 NKU to confirm my eligibility for certain education tax benefits without my taxpayer identification number.	
	Signature _____	Date _____

See instructions on back.

Instructions

Purpose. Northern Kentucky University 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. 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. 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, that you can get from the IRS by calling 1-800-TAX-FORM (1-800-829-3676) or from the IRS website at www.irs.gov.

Part II.

Sign your name in the space provided to confirm the information provided. The form cannot be accepted without 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, NKU 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 your correct SSN/ITIN: If you fail to furnish your correct SSN or ITIN to Northern Kentucky University, the IRS may impose a penalty of \$50 unless your failure is due to reasonable cause and not willful neglect.

Misuse of SSN/ITIN: If NKU discloses or uses your SSN/ITIN in violation of Federal law, NKU 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.