



Bursar's Office Request for Student's Taxpayer Identification

Purpose of this form (Substitute Form W-9S):

The University of Rochester 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, it will be 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. Under federal law, you are required to provide the requested information.

For more information, see [IRS Pub. 970, Tax Benefits for Higher Education](#).

Completing the form (which is below)

In the "Student Information" box please enter your 8-digit UR ID#, Name, and Current Local Address. The name you enter should match that used by the Social Security Administration or Internal Revenue Service.

Part 1: Enter your taxpayer identification number. This is your SSN or ITIN. If you do not have an SSN or ITIN, you may apply for one and fill out and return this form when you receive it.

Part 2: Sign your name in the "Signature" space to confirm the information provided. The University of Rochester cannot add the SSN or ITIN to UR Student without your signature.

Part 3: Please fill out this part only if you have an SSN or ITIN but are unwilling or unable to provide it. Check either the first or second box and sign the statement. By law, the University of Rochester must ask you at least once a year for your taxpayer identification number to meet its obligation to file Form 1098-T.

Do not email the form. Email is not a secure way to transmit personal information. Mail, Fax, or deliver the completed form to the address provided.

Penalties

Failure to furnish a correct SSN or ITIN: If you have an SSN or ITIN and fail to furnish it correctly to the University of Rochester, 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 the University of Rochester discloses or uses your SSN in violation of Federal law, the University of Rochester 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.



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STUDENT INFORMATION	UR Student ID #:
	Student Name:
	Current Local Address: <i>(Note: This will not update your address with UR)</i>

After Completing "STUDENT INFORMATION" above, complete only PARTS 1 & 2 **OR** PART 3.

PART 1 Enter your 9-digit Taxpayer Identification Number (SSN or ITIN):

PART 2 I certify that the SSN or ITIN number shown in PART 1 on this form is my correct taxpayer identification number.

Signature Date

PART 3

I am a foreign national/nonresident alien and do not have a Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN). I do not plan to file an income tax return in the U.S.

I do not wish to provide my taxpayer identification number to the University of Rochester currently. 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 the University of Rochester to confirm my eligibility for certain education tax benefits without my taxpayer identification number.

Signature Date

Mail Completed, Signed form to:

Box 270037
Meliora Hall
500 Joseph C Wilson Blvd
Rochester, NY 14627

or **FAX to:**

585-461-3356

Do not submit this form to the IRS