



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

Do **not** submit this form to the IRS.

If you already submitted this information, please disregard this notice, and do not resubmit.

PART I

Provide your SSN or ITIN by submitting the [Student Information Update Form](#) and the required documentation.

Update your mailing address by going to your Student Center at my.fresnostate.edu.

OR

PART II

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.

OR

I do not wish to provide my taxpayer identification number to California State University, Fresno 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 California State University, Fresno to confirm my eligibility for certain education tax benefits without my taxpayer identification number.

I understand that I only need to complete Part II if I am not providing a taxpayer identification number. In that case then I must sign and return this form by emailing it to academicrecords@mail.fresnostate.edu using my Fresno State email address.

Student Name: _____

Fresno State ID: _____

Typed Signature: _____ Date: _____

Instructions

Purpose. Fresno State 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.

1. SSN or ITIN

To provide your SSN or ITIN, you must submit the [Student Information Update Form](#) and the required documentation. If you do not have an SSN or ITIN, apply for one and submit the [Student Information Update Form](#) when you receive it.

2. Current Mailing Address

To update your mailing address, go to your Student Center at my.fresnostate.edu.

Part II.

Complete this section only if you are not providing a taxpayer identification number. Check either the first or second box and sign the statement. By law, Fresno State must ask you for your taxpayer identification number in order to meet its obligation to file Form 1098-T.

Return the completed form by emailing it to academicrecords@mail.fresnostate.edu using your Fresno State email address.

(No in-person drop off is available)

Penalties

Failure to furnish correct SSN. If you fail to furnish your correct SSN or ITIN to Fresno State, 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 Fresno State discloses or uses your SSN in violation of Federal law, Fresno State 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.