Form **W-9S**
(Rev. December 2017)

Department of the Treasury
Internal Revenue Service

Request for Student's ~~or Borrower's Taxpayer~~ Identification Number and Certification

Go to *www.irs.gov/FormW9S* for the latest information.

Give form to the requester. Do not send to the IRS.

Part I **Student or Borrower Identification (All must complete.)** ***DUE DATE: DECEMBER 20***

Print or type	Name of student or borrower (see instructions)	Taxpayer identification number
	Address (number, street, and apt. or suite no.)	
	City, state, and ZIP code	

Forms received by MEC AFTER Dec 30, will not be accepted.

Todays Date:_____

-Number of MEC courses completed this year _____

-Total tuition amount you personally paid to MEC this year $_____ ***see below

Mail to:
Maine Educators' Consortium
140 Sophie May Lane
Norridgewock, ME 04957

OR

Email to:
accounting@maineeducator.com

General Instructions

Future developments. For the latest information about developments related to Form W-9S and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9S.*

Purpose of form. An eligible educational institution, such as a college or university, or a lender of a student loan must get your correct identifying number to file certain information returns with the IRS and to furnish a statement to you. For students, this will be your social security number (SSN) or, if you are not eligible to obtain an SSN, your individual taxpayer identification number (ITIN). The returns they must file contain information about qualified tuition and related expenses (Form 1098-T, Tuition Statement) and student loan interest (Form 1098-E, Student Loan Interest Statement). The information about your tuition will help to 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. The information about your student loan interest will help to determine your deduction for such interest. For more information, see Pub. 970, Tax Benefits for Education.

Use Form W-9S to give your correct SSN or ITIN to the person requesting it and, if applicable, to certify that the proceeds of a loan are being used, or will be used, solely to pay for qualified higher education expenses (defined on page 2). You are required to provide the requested information.

Note: The educational institution or lender may request your SSN or ITIN and certification on paper or electronically.

address of the borrower if the request for the borrower's SSN or ITIN is being made because of a student loan.

Note: If you pay tuition to and have a student loan from the same educational institution and the student is not the loan borrower (for example, the borrower is the student's parent), complete two Forms W-9S, one for the student and one for the loan borrower.

Taxpayer's identifying number. Enter your SSN or ITIN. If you do not have an SSN or ITIN and you have applied for one or you intend to apply for one soon, write "Applied For" in the space provided. If the IRS has deactivated your ITIN, you may still use it on Form W-9S. However, you will have to apply to renew your deactivated ITIN when you need to file a tax return. For more information, see the Instructions for Form W-7.

How to get an 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 or get this form online at *www.SSA.gov/forms.* You may also get this form by calling 1-800-772-1213.

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. Go to *www.irs.gov/Forms* to view, download, or print Form W-7. Or, you can go to *www.irs.gov/OrderForms* to place an order and have Form W-7 mailed to you within 10 business days.

*** If you paid for a course and your employer reimbursed you, you do NOT qualify for this tuition tax credit.