



11400 Robinwood Drive • Hagerstown, Maryland 21742-6590 • 240 – 500 -2638

*Finance Office*

Dear Student,

The Taxpayer Relief Act of 1997 (the "ACT") provides many tax benefits for persons who pay higher education costs for themselves and members of their families. These tax benefits include the American Opportunity tax credit for your first Four years, and the Lifetime Learning tax credit (for upperclassmen, graduate and continuing education students) or a tuition and fees deduction.

Under the provisions of the Act, the College is required to report to you and the Internal Revenue Service (the "IRS") certain information concerning your status as a student on a tax statement called Form 1098-T, Tuition Payments Statement. In order to properly file this form, the College needs your correct Social Security Number or Tax Identification Number (TIN).

Federal law requires that you provide your correct social security number so that the College can include it in the information return, which will be filed with the IRS. If you fail to furnish your correct SSN, you may be subject to IRS penalties. Please note that this email was only sent to students who have a missing or invalid TIN in our system.

If you are considered a nonresident alien, you are not eligible for the American Opportunity, Lifetime Learning tax credits or tuition and fees deduction unless you are married to a U.S. citizen or resident, or unless you have become a resident alien for U.S. tax purposes during the year. If you feel you are eligible, please provide your social security number or your Individual Taxpayer Identification Number (ITIN) to the College on form W-9S.

We encourage you to consult the IRS publication 970 Tax Benefits for Higher Education.

Please click on the following link and follow the instructions provided on the form.

Return the completed form in person, by mail or fax:

Hagerstown Community College  
Finance Office – Student Accounts  
11400 Robinwood Drive  
Hagerstown, MD 21742

FAX: 301-393-3683

The deadline to return forms for calendar year 2014 is **December 15, 2014**. No additional changes can be made to your information after that date, so please return this form as soon as possible.

Sincerely,

Hagerstown Community College  
Finance Office – Student Accounts

## Request for Student's Taxpayer Identification Number and Certification

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

### Part I Student Identification

Please print or type	Name of student	Taxpayer identification number
	Address (number, street, and apt. or suite no.)	
	City, state, and ZIP code	

### Part II Taxpayer Identification Number Certification

I certify that the number shown on this form is my correct taxpayer identification number.

**Sign Here**

Signature

Date

### Part III Requester Information

Requester's name and address	Student ID number
<b>Finance Office – Student Accounts</b> <b>Hagerstown Community College</b> <b>11400 Robinwood Drive</b> <b>Hagerstown, MD 21742</b>	

## General Instructions

**Purpose of form.** An eligible educational institution, such as Hagerstown Community 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.

Use Form W-9S to give your correct SSN or ITIN to Hagerstown Community College. Under federal law, you are required to provide the requested information.

**Note:** Hagerstown Community College *may request your SSN and certification using Form W-9S or by other means, such as electronically.*

## Specific Instructions

### Part I. Student Identification

You must complete this part.

**Name and address.** Enter the name and mailing address of the student. 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. Certification

Sign your name in the space provided.

### Part III. Requester Information

This information is provided to identify the requestor and provide the address to which the form should be sent. Fill in your student account number in the box provided. **Note:** *Deliver, fax 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 to the requester, you are subject to a penalty of \$50 unless your failure is due to reasonable cause and not to willful neglect.

**Misuse of SSNs.** If Hagerstown Community College discloses or uses your SSN in violation of Federal law, Hagerstown Community 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