



Dear Student,

Currently you have not provided FSU/KCAD with a United States Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN). An SSN or ITIN is used when FSU reports the Form 1098-T Tuition Statement information to the Internal Revenue Service (IRS) for educational tax credits as outlined in federal regulation §1.6050S-1.

The IRS requires FSU/KCAD to report 1098-T data with or without the SSN/ITIN information. **Your failure to provide a United States SSN/ITIN may result in a \$100 penalty fee posted to your student account.** This fee is imposed by the IRS outlined in Notice 972CG.

Please return **BOTH** of the following documents by the end of the tax year:

1. **W-9S –PLEASE COMPLETE THE BOTTOM PORTION OF THIS LETTER AND PROVIDE A**
2. **COPY OF YOUR SOCIAL SECURITY CARD** or ITIN card.
PLEASE HAND-WRITE YOUR SOCIAL SECURITY NUMBER ON THE PHOTO COPY.

Return the **two** required documents by any of the following options:

- a. Hand-deliver to the Timme Center for Student Services or KCAD Student Services.
- b. Mail the 2 required documents in the provided return envelope.
- c. Fax the 2 required documents to (231) 591-2127.

Please note:

- SSN/ITIN information from other countries are not used in this process. We are only requesting valid United States SSN/ITIN information.
- Updates for this information should not be e-mailed and will NOT be accepted by phone.
- You or your parent will likely be claiming these educational credits or deductions on your income tax return and will want this information provided to the IRS.
- FSU/KCAD has observed an increase in tax audits for education credits and deductions in the past few years for students and parents. Ensuring your information is reported accurately minimizes audit issues.
- **If you are dual enrolled in high school and FSU/KCAD**, consult your tax preparer for any tax credits you may be eligible for. **Please provide the above-named documentation to avoid any penalty.**

If you have questions regarding this request, please call us at 1-800-433-7747.

Sincerely,
Student Financial Services
1201 S. State Street, CSS 101
Big Rapids, MI 49307-2747

Web: <http://www.ferris.edu/HTMLS/administration/businessoffice/tax.htm>

Form W-9S (Rev. March 2008) Department of the Treasury Internal Revenue Service	Request for Student's or Borrower's Taxpayer Identification Number and Certification	Give form to the requester. Do not send to the IRS.
Part I Student or Borrower Identification (All must complete.)		Taxpayer ID/Social Security #
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	

PLEASE RETURN A COPY OF YOUR SOCIAL SECURITY CARD WITH THIS FORM