



NORTH CAROLINA COMMUNITY COLLEGE SYSTEM

R. Scott Ralls, Ph.D.

President

November 17, 2014

IMPORTANT INFORMATION
Effective Immediately

MEMORANDUM

TO: Business Officers
Controllers/Bookkeepers

FROM: Matt Williams, Associate Vice President
College Accounting and Operations

RE: Student taxpayer identification numbers

Colleges and universities must collect curriculum students' taxpayer identification numbers (TINs) in order to meet their institution's obligation to report tuition payments on Internal Revenue Service (IRS) Form 1098-T. IRS regulations require institutions to solicit correct numbers at least once a year or they will be subject to fines. The IRS created Form W-9S, "Request for Student's or Borrower's Taxpayer Identification Number and Certification", for institutions and lenders to use to collect the TINs needed for filing 1098s.

Many college felt that the W-9S form did not meet their needs, so NACUBO has developed two sample substitute forms, available on the NACUBO website. Members are welcomed to use those forms or you might want to modify them further. Having a completed W-9S form or one of the sample substitute forms completed by a curriculum student, even if they refused to provide their taxpayer identification number will certify to the IRS that the college has acted in a responsible manner and have met their standards for soliciting TINs from students.

Even though the IRS requires institutions to solicit correct numbers at least once a year, our recommendation is that colleges make two attempts a year, and that one of those should be via U.S. Mail. Sending an e-mail to a student counts as an attempt, so you could try using e-mail first and follow up using the U.S. Mail to those that did not respond to the e-mail.

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