REQUEST FOR STUDENTS
SOCIAL SECURITY NUMBER

November, 2012

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 University 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 University 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 University can include it in the information return, which will be filed with the IRS. Accordingly, please provide your correct social security number on the Form W-9S below, detach and return the form in the envelope provided. Pursuant to privacy laws and regulations, the social security number that you provide will be used for IRS tax reporting purposes only and will not be used as an identifier in the Rutgers University student records system.

If you 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 University on form W-9S.

We also encourage you to consult the IRS publication 970, Tax Benefits for Higher Education or visit http://www.rci.rutgers.edu/~hopesch/ for more information. The IRS instructions for Form W-9S are provided on the reverse of this letter.

Please return the completed form: Student Accounting Services
65 Davidson Road, Room 310
Piscataway, New Jersey, 08854

Sincerely,
Student Accounting Services

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 1
Student or Borrower Identification (All must complete)

Name of student or borrower (See instructions) RUID Number Taxpayer Identification number