

MEMORANDUM

To: *NAFCU's Guide to IRS Reporting for Credit Unions* Customers
From: Sheshunoff Information Services
Subject: Highlights

Thank you for participating in Sheshunoff's automatic update program. Enclosed is the latest update to *NAFCU's Guide to IRS Reporting for Credit Unions*.

New documents include the following:

- Form W-9, Request for Taxpayer Identification Number and Certification (See Chapter 1.)
- Form W-9S, Request for Student's or Borrower's Taxpayer Identification (See Chapter 1.)
- Form 945, Annual Return of Withheld Federal Income Tax (See Chapter 2.)
- Form 4419, Application for Filing Information Returns Electronically (See Chapter 3.)
- Form 8508, Request for Waiver from Filing Information Returns Electronically (See Chapter 3.)