

Certificate of Foreign Source Income

Date

I, _____, hereby certify, under penalties of perjury, that I am not a U.S. Citizen/Resident Alien/Resident for tax purposes. Further, the personal services/activity under this invoice/payment/contract for Emerson College occurred outside the United States.

As such, payment from Emerson College constitutes gross income from sources outside the United States under section 862(a)(3) of the Internal Revenue Code and the applicable treasury regulations thereunder.

NOTICE OF POTENTIAL TAX LIABILITY IN OTHER JURISDICTIONS:

For any services provided outside of the United States, you may be liable for taxes in another jurisdiction. It is your responsibility, to determine whether you have any such liability, to file the appropriate tax forms, and to make any payments due to such other jurisdictions.

Please email completed form to purchasing@emerson.edu.

Signature

Date

Printed Name