

AFFIDAVIT OF QUALIFICATION FOR TUITION WAIVER TAX EXEMPTION

I, _____, certify that:
(Print Name)

1. My current university job title is: _____

2. The primary responsibilities of my current job at Case Western Reserve University are:

3. I would like to use my tuition waiver benefits for _____ semester to enroll in:

Course Number	Course Name	Description
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

4. I believe my tuition waiver benefit for my graduate courses (or undergraduate courses taken for graduate credit) is not taxable, and request the university not to withhold taxes from my income attributable to this benefit because my coursework meets the stipulations of the "working condition fringe," as shown by the informant I have provided on Item 5 of the Affidavit.

5. The course(s) listed in Item 3 of this Affidavit qualifies for the "working condition fringe" exemption under Section 132(d) of the Internal Revenue Code for one of the following reasons:

a. The course will maintain or improve my skills in performing my job because:

- OR -

- 5. b. The course is necessary to meet the express requirements of the University and/or applicable law imposed as a condition of retaining my employment status and/or compensation rate because:

I understand and agree the university's approval of my request does not change my responsibility for the payment of any taxes the Internal Revenue Service may decide are payable. I further understand that I must claim this exemption on my income tax return.

<i>Signature of Employee</i>	<i>Date</i>
Department: _____	Office Phone: _____
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Based on the foregoing, the universityK

_____ agrees to this request and will not withhold taxes from the wages of the above-named employee.

_____ declines this request and will withhold taxes from the wages of the above-named employee.

<i>Vice President for Human Resources; Director for Benefits; or designee</i>	<i>Date</i>
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