



Foreign Source Income Exclusion Statement

For Services Performed Outside the United States
Attach to Check Request and Send to Accounts Payable for Processing
Keep a copy for departmental records.

Payments made by William and Mary to nonresident aliens for services performed in a country outside of the United States, are not subject to federal income tax or tax withholding, nor is there any U.S. reporting obligation. The exclusion applies only to individuals who are not U.S. residents or citizens. The services are considered to be "sourced" in the foreign country and, therefore, are not subject to U.S. tax laws.

Vendor Name: _____

Vendor 93: _____ Date of Service: _____

COUNTRY services were performed: _____

Description of Service:

If location of activity is outside United States, please complete below.

I, _____ the requestor of payment; certify that the location of activity in regards to this check request is outside the United States and thus exempt from the nonresident alien withholding. In addition, I understand that compensation whether paid to an employee or independent contractor, is sourced at the location of the activity, not the payer or employer. I further confirm that the payee will not enter the United States at any time in relation to this payment.

Signature of person requesting the payment: _____

Print Name: _____

Date: _____