

AFFIDAVIT OF QUALIFICATION FOR TUITION WAIVER TAX EXEMPTION

I, _____, certify that:
(Print Name)

- My current university job
1. 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 _____ 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 I 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 information 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.

Signature of Employee *Date*

Department: _____ Phone: _____

7-digit Employee ID Number: _____

Return this form with your completed Certification for Tuition Waiver form to HR Service Center, 320 Crawford Hall. Forms may be faxed to 216-368-3582. Scanned originals may be emailed to tuition-waiver@case.edu