

# 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 the \_\_\_\_\_ 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:

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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.

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*Signature of Employee* *Date*

Department: \_\_\_\_\_ Phone: \_\_\_\_\_

7-digit Employee ID Number:

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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 [askhr@case.edu](mailto:askhr@case.edu)