



CERTIFICATION FOR INCOME EXCLUSION OF GRADUATE LEVEL TUITION BENEFITS

Employee Name: _____
Job Title: _____
E-mail address: _____

Semester/
Year: _____
Department: _____
Employee ID: _____

Course(s) Qualifying for Income Exclusion:

Course ID Number(s):

NOTE: PLEASE ATTACH A COPY OF COURSE DESCRIPTION

To be completed by Employee:

I believe that the graduation level course(s) listed above may be excluded from my gross income under Section 162 of the Internal Revenue Code. I certify these courses*:

- | | | |
|--|-----|----|
| (1) Maintain or improve skills required in my employment. | Yes | No |
| (2) Meet the express requirements of my employer, or the requirements of applicable laws or regulations, imposed as a condition of retaining my job, status, or rate of pay. | Yes | No |
| (3) Are required to meet the minimum educational requirements. | | |
| (4) will qualify me for a new trade or business. | Yes | No |
| | Yes | No |

* To qualify for income exclusion, a "yes" answer is required for either statement (1) or (2), or a "no" answer is required for both statements (3) and (4).

Employee Signature Date

TO BE COMPLETED BY SUPERVISOR: I certify that I have compared the description(s) of the course(s) listed above with the employee's job description and ___agree ___disagree with the above representations made by the employee and ___recommend ___do not recommend that the TAP Coordinator review for approval for income exclusion under Section 162 of the Internal Revenue Code as stated above.

Supervisor Name Supervisor Signature Date