



Certificate of Foreign Source Income

I hereby certify, under penalties of perjury, that _____ is not a U.S. Citizen/Resident Alien/Entity with a permanent establishment in the US. Further, the personal services/activity under this invoice/payment/contract for the University of Pennsylvania occurred outside the United States in _____ .
(Country)

As such, payment from the University of Pennsylvania constitutes gross income from sources outside the United States under section 862(a)(3) of the Internal Revenue Code and the applicable treasury regulations thereunder.

NOTICE OF POTENTIAL TAX LIABILITY IN OTHER JURISDICTIONS:

For any services provided outside of the United States, you may be liable for taxes in another jurisdiction. It is your responsibility to determine whether you have any such liability, to file the appropriate tax forms, and to make any payments due to such other jurisdictions.

If you are in agreement with the above terms, please sign and date below.

Signature: _____ Date: _____