

Simmons University Graduate Tax-Exempt Certification – For Employees Only

Name: _____

Employee ID: _____

Department and Job Title: _____

Manager Name: _____

Academic Year _____ Semester: *Choose One* Fall Spring Summer I Summer II

Course Name(s) and Number(s)	Section Number(s)

Please note: *excludes online programs in partnership with 2U enabled courses.*

Based on the IRS Guidelines described on the bottom of this form, you and your immediate supervisor must review each graduate course to determine if the course is job related and qualifies for the tax exemption. IF your supervisor determines that a course meets all of the guidelines, he/she must sign this form. After you and your supervisor have signed this form, please return to Human Resources with your Tuition Eligibility Form.

I certify that the graduate level course (s) designated as a tax-exempt meet the IRS guidelines on this form. I understand that this form is subject to review by the IRS. If upon such review, one or more of these courses are found not to have met the guidelines, the related tuition may be considered taxable income for which I may owe Federal and state income taxes, FICA payments and substantial penalties and interest charge.

Employee Signature

Date

Manager Signature

Date

Approved by HR

Date

IRS GUIDELINES (Please answer each question with a Yes or No)

- 1. Is the course needed to meet the minimum requirements of your job? YES NO
- 2. Is the course required by your employer or the law to keep your job current? YES NO

If you answered Yes to either question 1 or 2, the tuition for the course is non-taxable.

Return completed forms to hr@simmons.edu or fax to HR at 617-521-3781