

Section 6: STATEMENT OF JOB RELATEDNESS FOR TUITION ASSISTANCE REQUIRED UNDER INCOME TAX REGULATIONS Complete Item 1, then 2 and 3 for each course.

1 I, _____ (employee name and SSN), **certify to the following facts:**
I am applying for tuition benefits for the following graduate level course(s) taken by me at Washington University.
My position at WU is _____ In the Department of _____

Summarize Job Description to establish job-relatedness for each course. Attach additional documentation if necessary.

Course #1	(Name of Course)
<p>2 Please circle indicating which of the following is correct for this course:</p>	<p>A I was directed to take this/these course(s) by my supervisor/department. B The course(s) was taken to maintain or improve skills needed on my job. C Neither of the above is correct.</p>
<p>3 Please circle one or more of the following for this course:</p>	<p>A The course(s) will be used to fulfill minimum requirements of my job. B The course(s) are part of a program of study that will qualify me for a new trade or business. C Neither of the above is correct.</p>
Course #2	(Name of Course)
<p>2 Please circle indicating which of the following is correct for this course:</p>	<p>A I was directed to take this/these course(s) by my supervisor/department. B The course(s) was taken to maintain or improve skills needed on my job. C Neither of the above is correct.</p>
<p>3 Please circle one or more of the following for this course:</p>	<p>A The course(s) will be used to fulfill minimum requirements of my job. B The course(s) are part of a program of study that will qualify me for a new trade or business. C Neither of the above is correct.</p>
Course #3	(Name of Course)
<p>2 Please circle indicating which of the following is correct for this course:</p>	<p>A I was directed to take this/these course(s) by my supervisor/department. B The course(s) was taken to maintain or improve skills needed on my job. C Neither of the above is correct.</p>
<p>3 Please circle one or more of the following for this course:</p>	<p>A The course(s) will be used to fulfill minimum requirements of my job. B The course(s) are part of a program of study that will qualify me for a new trade or business. C Neither of the above is correct.</p>
Course #4	(Name of Course)
<p>2 Please circle indicating which of the following is correct for this course:</p>	<p>A I was directed to take this/these course(s) by my supervisor/department. B The course(s) was taken to maintain or improve skills needed on my job. C Neither of the above is correct.</p>
<p>3 Please circle one or more of the following for this course:</p>	<p>A The course(s) will be used to fulfill minimum requirements of my job. B The course(s) are part of a program of study that will qualify me for a new trade or business. C Neither of the above is correct.</p>
Course #5	(Name of Course)
<p>2 Please circle indicating which of the following is correct for this course:</p>	<p>A I was directed to take this/these course(s) by my supervisor/department. B The course(s) was taken to maintain or improve skills needed on my job. C Neither of the above is correct.</p>
<p>3 Please circle one or more of the following for this course:</p>	<p>A The course(s) will be used to fulfill minimum requirements of my job. B The course(s) are part of a program of study that will qualify me for a new trade or business. C Neither of the above is correct.</p>

A course may be considered to be job-related if both of the following conditions are met: either 2a) or 2b) is circled, AND 3c) is circled.

This information is submitted to enable the University to determine whether to withhold taxes from tuition remission for graduate level courses. I understand that I may be required to supply additional information to confirm job relatedness. I understand that the taxability of tuition remission for any course is subject to final determination by the IRS, and that I will be responsible for the payment of all taxes judged by the IRS to be owed by me.

Employee Signature _____ **Date:** _____

I, _____, the **immediate supervisor of the above-named employee**, have read the above and confirm that it is true according to my information and belief.

Supervisor Signature _____ **Date** _____