

**ROCHESTER INSTITUTE of TECHNOLOGY**  
**\*Certification of Work Performed Outside of the U.S.**

Income received by a nonresident alien for services performed outside of the U.S. is classified by the IRS as “foreign source” and is not subject to U.S. tax. Income received by a nonresident alien for services performed both outside and inside of the U.S. is generally prorated on a “time spent” basis and is subject to tax withholding at a rate of 30%.

I, \_\_\_\_\_ (*individual full name*), certify that:

- I am not a U.S. citizen or permanent resident alien, AND
- All (or the specified portion) of the services I perform for RIT are performed in \_\_\_\_\_ (*country name*).

100% of work performed in country named above

\_\_\_\_\_ (specify %) of work performed in country named above

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Mailing Address

\_\_\_\_\_  
Mailing Address, continued

\_\_\_\_\_  
Email Address

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date