UNIVERSITY OF
South Carolina

# FINA 2.40 – APPENDIX B
# FOREIGN SOURCE STATEMENT
# SERVICES PERFORMED OUTSIDE THE UNITED STATES

I, _____ (name) certify that

1. I am not a U.S. citizen, or U.S. Person*, **and**
2. all of the services I am performing are being (were) performed in _____ (country).

_____ _____
Printed Name Date

_____
Signature

_____ _____
Payment Amount Payment method (cash advance, reimbursement, etc.)

*Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien;
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;
- An estate (other than a foreign estate); or
- A domestic trust (as defined in Regulations section 301.7701-7)