

FOREIGN SOURCE INCOME EXCLUSION STATEMENT

(ATTACH TO CHECK REQUEST AND SERVICE AGREEMENT)

For Services Performed Outside the United States

Payments made by MCG to nonresident aliens for services performed in a country outside of the United States, are not subject to federal income tax or tax withholding, nor is there any U.S. reporting obligation. The exclusion applies only to individuals who are not U.S. residents or citizens. The services are considered to be "sourced" in the foreign country and, therefore, are not subject to U.S. tax laws.

Vendor Name: _____

Location of Activity: United States Outside United States

Location of Payor: United States Outside United States

Description of Service:

If location of activity is outside United States, please complete below.

I, _____ the requestor of payment; certify that the location of activity in regards to this check request is outside the United States and thus exempt from the nonresident alien withholding. In addition, I understand that compensation whether paid to an employee or independent contractor, is sourced at the location of the activity, not the payor or employer. I further confirm that the payee will not enter the United States at any time in relation to this payment.

Signature of requestor: _____

Date: _____