

A nonresident alien is normally subject to US income tax only on US sourced income.

Pursuant to the authority granted under IRC 3401(a)(6), IRC 31.3401(a)(6)-1(b) of the Employment Tax Regulations provides that remuneration paid to a nonresident alien individual for services performed **outside** the United States is excepted from wages and hence is not subject to withholding under IRC 3402.

I, _____, am a nonresident of the United States and will not conduct services for Flat River Group while physically located in the US.

Signature _____ Date _____