



**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)