

**Instructions for Enrollment in Course Under PC 191**  
**at Middle Tennessee State University**  
**Middle Tennessee State University · Murfreesboro**

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1. Classes must be credit courses. You must be admitted to the institution in order to enroll. If you have never attended the institution for which you are requesting to take the course, you should contact that school's admission office.
2. Complete this form showing the course for which you wish to enroll under PC 191 guidelines. Sign and date this course request.
3. Have your supervisor complete the employment certification. The dean or department activity head must also concur with this certification.
4. Undergraduate course tuition paid by the Tennessee Board of Regents institutions or the University of Tennessee System for employees is excluded from the employee's gross income according to the Internal revenue Code (IRC) Section 117 (d). Section 127, which excluded taxation of employer –paid graduate course fees, expired December 1997 and was retroactively reinstated through June 1996 only. Effective in July 1996 graduate course tuition paid by the institution will be included in the employee's income as wages. In some circumstances, if a course is deemed job related as strictly defined by the IRS, graduate course fees may be exempt from taxes.

Graduate courses are considered job related if the education:

- a. maintains or improves skills required by the individual in his/her employment; or
- b. meets the express requirements of the individual's employer, or requirements of applicable law or regulations, imposed as a condition to retain the present position or salary.

However, even if the education meets the requirements listed above, the education expenditures are not considered job related if the education:

- a. is required in order to meet the minimum education requirements for qualification in his/her employment; or
- b. qualifies the individual for a new trade or business.

5. If you are attending MTSU, this form should be returned to  
Middle Tennessee State University  
Business Office  
Cope Administration Building  
Room 103

If you are attending another TBR or UT school, the original approved request should be presented at that institution for payment.



**A Tennessee Board of Regents Institution**

*MTSU is an equal opportunity, non-racially identifiable, educational institution that does not discriminate against individuals with disabilities*