**GIFT, PRIZE or AWARD FORM**

Gift, prizes, and awards are considered taxable income per the IRS and must be reported as income to any recipient. All calendar year tangible award/gift of $100 or more, individually or in the aggregate, all cash equivalent gifts, (including gift cards regardless of amount) and all prizes directly charged to your budget, must be reported on the Gift, Prize or Award form and submitted to Accounts Payable or Payroll, [as per policy](https://finance.emerson.edu/hc/en-us/articles/360048689452-Gifts-Prizes-Awards-and-Gift-Cards-Policy) linked.

**RECIPIENT DATA**

**Recipient Name:** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Recipient status (check at least one box below and provide the appropriate ID number):

□ **Employee Workday ID**: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Send completed form to Payroll Department, payroll@emerson.edu .

□ **Student Workday ID**:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Send completed form to Accounts Payable, accountspayable@emerson.edu

□ **Non-employee**:

Send completed form to Accounts Payable, accountspayable@emerson.edu

**GIFT, PRIZE OR AWARD INFORMATION**

* Cash, Gift card or gift certificate Value $ \_\_\_\_\_\_\_\_\_\_\_\_
* Tangible award/gift (non-cash item(s) = > $100 Value $ \_\_\_\_\_\_\_\_\_\_\_\_
* Prize, Award or raffle Amount $ \_\_\_\_\_\_\_\_\_\_\_

**Required Documentation:**

Non- Employee prize, award or raffle winner and Employee prize winner: Completed W-9

Non-resident Aliens: W-8BEN

**Reason for Gift, Prize, Award and any supporting documentation:**

Copy of Receipt for purchase of Gift, Prize or Award (non-cash).

Purchase type (PCard, Expense Reimbursement, PO) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ (Note: if purchased on a PCard, please upload this document into Workday in addition to submitting this form to AP or Payroll – you will not be double charged)

**Worktag to Charge for Gift, Prize or Award:** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Submitted by \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

 Department contact person (please print) Contact phone#

1 The value of gifts, and awards provided to employees, including student employees, will be added to employees’ Forms W-2 for proper IRS tax reporting.

2 The value of gifts, prizes and awards provided to nonemployees, and prizes to employees, will be reported on Form 1099 if aggregate taxable payments received by such individual exceed $600 during the calendar year. Please note that taxable income for US tax purposes provided to nonresident aliens (NRAs) is subject to 30% withholding under the Internal Revenue Code. Gifts, prizes, and awards given to NRAs will be subject to a gross up which will be charged to the department providing the gift, prize or award.