Prize or Gift Distribution Documentation Form

**Purpose:** The University may be required to report distributions of prizes, gifts, and other tangible property, regardless of source, to employees, students, and guests similar to the reporting of cash or gift cards. While some distributions may not be reported to the IRS, this form or a department equivalent enables the Tax Office to identify which distributions are reported. Either two employees who saw the distribution or one employee who saw it and the recipient must attest to each distribution.

**Instructions:**
- University distributions of prizes, gifts, awards and other tangible property valued **over $50** are reported on this form.
- Distributions to a BYU employee or student must include the recipient’s BYU identification number.
- Distributions **over $200** to a U.S. person require a W-9; **over $50** to a non-U.S. person require a W-8BEN.
  - Gifts of Appreciation to a non-employee/non-student being honored or recognized by the University do not require a SSN, W-9, or W-8BEN. Write “APPRECIATION GIFT” in the field for BYU ID/SSN. Gifts of appreciation are NOT made in exchange for, because of, or out of expectation of performing services or in addition to or in place of money.
- In addition to this form, distributions to donors also need to be coordinated with LDS Philanthropies so that the return benefit to the donor is reflected on the donation acknowledgment.
- Gift Cards, Bookstore Cards, Petty Cash, etc., use Treasury Service’s Cash or Gift Card Distribution Documentation Form.

For questions, please contact the Tax Office at 2-8098.

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Prize or gift custodian name: __________________________________________ Phone:_________________

Operating unit name and number used to purchase prize/gift: ________________________________________

Description of prize/gift item: _________________________________________________________________

Reason for distribution:  _____________________________________________________________________

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<tr>
<th>Date</th>
<th>Recipient (Print Name)</th>
<th>Recipient Signature (if required)</th>
<th>Amount</th>
<th>Employee or Student Employee? Yes/No</th>
<th>US Citizen? Yes/No</th>
<th>BYU ID/SSN (for employees &amp; students)</th>
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(If more than 10 please attach another page)

**Employee 1**

I witnessed the above distribution(s):

________________________

(signature)

________________________

(print name)

**Employee 2** (if no recipient signature)

I witnessed the above distribution(s):

________________________

(signature)

________________________

(print name)

Please retain a copy of this form and supporting documentation in your files and send a copy of this form to the Tax Office in B-34 ASB.