



To ensure compliance with IRS rules, this form must be completed when a faculty or staff member purchases a gift card or gift certificate for an individual or individuals (including current and former students, current and former or retiring employees), and before the gift card/certificate is presented. For further guidance, visit the [Gift Cards and Certificates](#) page on our website.

Note: Do not use this form to report gift cards or certificates given to research participants.

Part I: Approval Information

Your Name _____ Your NetID _____ Your Unit/Department _____

Your Business Officer's/Dean's Name _____ Account Number for this Expense _____

Signature of Business Officer or Dean Approving Compensation Date _____

Signature of Business Service Center Director Date _____

Submit fully completed, reviewed, and signed forms to the University Tax Office at tax@cornell.edu with "Gift Card Report" in the subject line.

Part II: Recipient Information and Acknowledgment - Single Recipient

If there are multiple recipients, go to page 2.

Name of Gift Card/Certificate Recipient _____ Recipient NetID _____

Vendor Number (if no NetID) _____ Date of Gift _____ Gift Amount _____

By signing below, I acknowledge that the amount of the gift card/certificate I am receiving is taxable. If I am an employee of the university, I acknowledge that the amount of the gift will be included in my taxable compensation and, as a result of the additional payroll taxes on the value of the gift, my net take-home pay will likely be reduced when this form is processed.

If you are not an employee of the university, you will receive Form 1099-MISC from the university, if required under IRS rules.

If you accept the gift card/certificate but do not sign this form, the value of the gift card/certificate will still be included in your taxable compensation or reported on Form 1099-MISC. The only way to avoid having taxes withheld is to decline acceptance of the gift card/certificate.

Signature of Gift Recipient

Recipients must return this completed, signed form to your business service center director.

