

UNIVERSITY OF CALIFORNIA DAVIS

Statement of Noncash Award or Prize – Non Employee

Purpose of this form - The information requested on this form is necessary for the University to determine its institutional tax reporting and withholding obligations.

Who should complete this form – The department or event organizer responsible for issuing a noncash award or prize to a non-employee should require the recipient to complete this form. Note that per UC policy, gifts to non-employees must be less than \$600 per individual. Exceptions to policy have to be approved. (See G-42 “[Gifts Presented to Non-Employees on Behalf of the University](#)”).

U.S. residents – complete this form if the noncash award or prize received is valued at \$600 or more.

U.S. nonresidents – complete this form if a noncash prize or award of *any value* is received.

See the **Department Guidelines** for department responsibilities.

Date of Award or Prize	Description of Award or Prize (e.g. gift card, i-pod)	Fair Market Value of Award or Prize

TO BE COMPLETED BY RECIPIENT – NON EMPLOYEE

Type or print your first name, middle initial, and last name:	Relationship to UCD Non-Employee
<p>1. Are you a U.S. Citizen, U.S. Permanent Resident, or in the U.S. as a Refugee?</p> <p><input type="checkbox"/> Yes</p> <p><input type="checkbox"/> No (<i>Please answer Question 2.</i>)</p> <p>If you answered Yes to the above question and the fair market value of the award or prize is \$600 or greater: You must work with the awarding department to become a recognized vendor in our financial system – this will include completing an IRS Form W-9. Federal law requires the University to report awards / prizes of \$600 or more per year to the IRS on Form 1099-MISC.</p> <p>Please note that you will not receive an IRS Form 1099-MISC from the University if the award or prize value is less than \$600, but you must include the fair market value of your award or prize as income on your annual income tax returns.</p>	
<p>2. Are you a Resident for tax purposes (based as income on the IRS Substantial Presence Test)?</p> <p><input type="checkbox"/> Yes</p> <p><input type="checkbox"/> No, I am a nonresident for tax purposes.</p> <p>If you answered Yes to the above question and the value of the award or prize is \$600 or greater: Federal law requires the University to report awards / prizes of \$600 or more per year to the IRS on Form 1099-MISC. You must work with the awarding department to become a recognized vendor in our financial system – this will include completing an IRS Form W-9.</p> <p>Please note that you will not receive an IRS Form 1099-MISC from the University if the award or prize value is less than \$600, but you must include the fair market value of your award or prize on your annual income tax returns.</p> <p>If you answered No to the above question: you must complete a record on GLACIER. The University has an obligation to report the fair market value of the award or prize to the IRS regardless of the amount. Also note, the University may have an obligation to withhold federal taxes unless the information provided on your Glacier record results in a tax treaty exemption.</p>	

Submit the completed form to Tax Reporting and Compliance at afs-trcmail@ucdavis.edu once the payee is established in the KFS vendor table.