



Complete this form when a faculty or staff member purchases a gift card or gift certificate for any person or group (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 _____

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: Return this signed form to the person who asked you to sign it.

Gift Card/Certificate Reporting Form, continued.

Part III: Recipient Information and Acknowledgment - Multiple Recipients

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.

Recipient Name	NetID or Vendor Number	Gift Amount	Date Given	Recipient's Signature

If you have more than 20 people to report, please print or extract this page to another file. Attach as many pages as necessary.

Recipients: Return this signed form to the person who asked you to sign it.