

Gift Form

University of San Diego Office of Accounts Payable

1. Gift Information

Type of Gift: Gift Card Tangible Gift Other:

2. Gift Purchaser Information

Name:	Date:
Phone:	USD Email:

3. Gift Information

#	Gift Recipient Name	Employee ID # or SSN	Merchant	Amount
1				
2				
3				
4				
5				

4. Business Purpose (Justification)

1	
2	
3	
4	
5	

5. Important Information

The completed form should be submitted to the Office of Accounts Payable along with a completed Employee Expense Report or Payment Request. Please attach supporting documentation for the expense reimbursement request or vendor invoice. This information is required when requesting an employee reimbursement or vendor payment for the specified purchases: (1) Gift Cards/Cash Equivalents: Gift cards, gift certificates, gift slips, gift checks, money orders, etc. and/or (2) Tangible Gifts.

Gifts for Employees

There is no minimum dollar value for gifts that are cash or cash equivalents (i.e. gift cards) and they will be included on a W-2. Tangible gifts (non-cash equivalents) to employees may not exceed an aggregate \$75 per employee per year. Tangible gifts to employees may be paid with University funds under unique and special circumstances. All holiday gifts paid with University funds must be approved in advance by the appropriate Vice President.

Gifts for Non-Employees

There is no minimum dollar value for gifts that are cash or cash equivalents (i.e. gift cards) and they will be included on a 1099 form. Tangible Gifts/non-cash equivalents need to qualify under the de minimus fringe benefit clause which is \$75 per independent contractor and be infrequent in nature. If the tangible gift exceeds \$75, the entire gift amount will be included on a 1099 form.

For Office of Accounts Payable Use Only

Date Stamp - Received

AP Reviewed and Approved:

Date: