**DOSA Student Prize & Giveaway Reporting Operating Procedure and Form**
Sweet! Someone won a prize or we are giving something away!

At this time, other than Senior Awards through Student Life, DOSA does not distribute cash or check related prizes/giveaways. Use the following procedure for all other prizes/gifts/giveaways:

**Prize/Gift/Giveaway to students where employment status is not a factor or is unknown:**

* Any small item or gift card with a value **under $25** is considered below the administrative threshold. Complete the Purchase Information below and return this form to Disbursement at the time of purchase. No individual student information regarding distribution is required.
* Any small item or gift card with a value of **$25 or more** must be reported to the Disbursement Center at the time of purchase and distribution. Complete both the Purchase and Distribution Information below and return this form to Disbursement.

*In accordance with the* [*University’s Awards, Prizes and Winnings Policy*](http://www.uvm.edu/policies/acct/prizes.pdf)*, individual recipients will be recorded and if cumulative payment(s) from the University equal or exceed $600 in a calendar year, IRS Form 1099-Misc, will be issued by the University identifying the payment as 'Other Income.' Payments to Nonresident Alien students are reportable via IRS Form 1042-S, and subject to grossed-up income tax withholding.*

**Prize/Gift/Giveaway to students when specifically for a student employee:**

* Any small item with a value **under $50** is considered to meet the de minimis exclusion. Complete the Purchase Information below and return this form to Disbursement at the time of purchase. No individual student information regarding distribution is required.
* Any small item with a **value of at least $50** must be reported to the Disbursement Center at the time of purchase and Human Resource Services at the time of distribution.
* **Gift cards of ANY value** must be reported to the Disbursement Center at the time of purchase and Human Resource Services at the time of distribution.
*In accordance with the* [*University’s Awards, Prizes and Winnings Policy*](http://www.uvm.edu/policies/acct/prizes.pdf)*, amounts reported to Human Resource Services shall be reported as income via IRS Form W-2, Wage and Tax Statement, and subject to income tax withholding.*

|  |
| --- |
| **Contest/Event Information** |
| Purpose |
| Item Description |
| **Purchase Information** | **Individual Distribution Information (if applicable)** |
| Date | Date |
| Item value (per item, if multiples purchased) | Student Name |
| How was this item purchased?☐ PurCard☐ Other (describe) | Student 95 # |
| US Citizen / Lawful Permanent Resident? Yes / No\* (circle one)\* Please route a “no” response for non-employees to UVM’s Tax Administrator for signoff  |
| Chart String | Student Permanent Address |
| Send to: ☐ Disbursement Center with PurCard Journal #\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |  Send to: ☐ Disbursement Center (when employment is not a factor or unknown) ☐ Human Resources (student employee) Student’s PS EMPL ID # |
| Department: Business Manager (Name, Empl ID, Phone): |