

DB Card Guide to Documenting Prizes and Gifts

When using a DB card to purchase items that will be given as prizes or gifts, the person(s) receiving the items must be documented. This documentation should be turned in with your receipts or as soon as the prizes/gifts have been distributed, ideally in the same month the items were purchased.

There are 3 categories of possible prize/gift items:

- “Tangible” items costing under \$100 – you must document the name of the recipient.
- “Tangible” items costing over \$100 – you must ask the recipient to **sign for** the prize or gift. When signing for the item, the recipient must provide name and WFU ID number along with the signature. For a quick and easy way to collect this information, please see the template for a half-sheet “prize receipt” provided on page 2 of this document.
- Gift cards in any amount - you must ask the recipient to **sign for** the gift card. When signing, the recipient must provide name and WFU ID number along with the signature. For a quick and easy way to collect this information, please see the template for a half-sheet “prize receipt” provided on page 2 of this document.

Giving prizes or gifts to non-WFU recipients:

- If awarding/giving a “tangible” item costing over \$100 or a gift card to someone without a WFU ID number, you must collect the person’s social security number and signature on a W9 form. See page three of this document for the W9 form.
- Because of the requirement to request a social security number, it may be easiest to avoid giving gift cards or items costing over \$100 to non-WFU recipients.
- In addition, some funding sources, such as the Student Activity Fee, do not allow the purchase of prizes/gifts intended for non-WFU recipients. Please research your requirements before making your purchases.

Other things to consider about giving prizes at events:

- Because of the need to document your recipients by collecting signatures and personal information from them, please plan ahead! Consider how you will best be able to distribute the prizes so that all the needed information is gathered.
- Prize receipts must be legible. If handwritten, we should be able to read the name and ID number of the recipient.
- If giving a prize as a collection of items in a “basket” please be aware that adding even one gift card to this prize will change the documentation requirements for the prize, even if the total value of the prize is under \$100.
- Prize documentation must be turned in during the same month as the purchases were made. **Please do not purchase prizes you do not intend to distribute during the current month.**

Prize or Gift Recipient Form

Prize or Gift Received:

Monetary Value:

Date Received:

Print Name:

If WFU Faculty, Staff or Student, please list ID #:

Faculty/Staff Student

Please check here if you are not a US citizen

Signature:

Prize or Gift Recipient Form

Prize or Gift Received:

Monetary Value:

Date Received:

Print Name:

If WFU Faculty, Staff or Student, please list ID #:

Faculty/Staff Student

Please check here if you are not a US citizen

Signature:

Request for Taxpayer Identification Number and Certification

**Give Form to the
 requester. Do not
 send to the IRS.**

▶ Go to www.irs.gov/FormW9 for instructions and the latest information.

Print or type. See Specific Instructions on page 3.	<p>1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.</p> <hr/> <p>2 Business name/disregarded entity name, if different from above</p> <hr/> <p>3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.</p> <p><input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate</p> <p><input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____</p> <p>Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.</p> <p><input type="checkbox"/> Other (see instructions) ▶ _____</p>	<p>4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):</p> <p>Exempt payee code (if any) _____</p> <p>Exemption from FATCA reporting code (if any) _____</p> <p style="font-size: small;">(Applies to accounts maintained outside the U.S.)</p>
	<p>5 Address (number, street, and apt. or suite no.) See instructions.</p> <hr/> <p>6 City, state, and ZIP code</p> <hr/> <p>7 List account number(s) here (optional)</p>	<p>Requester's name and address (optional)</p> <hr/>

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number											
				-			-				
or											
Employer identification number											
				-							

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here	Signature of U.S. person ▶	Date ▶
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General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-DIV (dividends or interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.