

Prize or Award Form for Non-Employees

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

The department or event organizer responsible for issuing an award or prize to non-employees and the recipient should complete this form.

Refer to the Administrative Guidelines for Implementing CSU Hospitality Policy (ICSUAM 1301.00) for the University's policy and award/prize limits.

Name of Award/Prize: _____
 Department: _____ Contact Person: _____

Date of Award or Prize	Type of Prize/Award:	Description of Award or Prize	Fair Market Value of Award or Prize
	<input type="checkbox"/> Non-Cash <input type="checkbox"/> Gift Card <input type="checkbox"/> Certificate <input type="checkbox"/> Others (please specify) _____		

TO BE COMPLETED BY RECIPIENT

CWID#: _____ Relationship to CSUF: _____
 Last Name: _____ First Name: _____ Middle Name: _____
 Email: _____ Telephone: _____

- Are you a U.S. Citizen or a U.S. Permanent Resident?
 Yes
 No (Proceed to question #2)
- Are you a Resident for tax purposes (based on the IRS Substantial Presence Test)?
 Yes
 No
 Unsure

If you answered **Yes** to any of the questions and the fair market value of the aggregate award or prize received during the year is \$600 or greater, you must complete a [Vendor 204 Form](#).

If you answered **No** or **Unsure** to any of the questions, you must complete a [Foreign National Information Form \(FNIF\)](#) and provide the required supporting documents to assist in determining whether you are a resident alien or a non-resident alien for income tax purposes.

Prize or Award Restrictions:

Generally, **ALL** prizes or awards are considered **taxable income** per IRS regulations and must be reported as income at their fair market value by the recipient. This includes, but is not limited to gift cards, gift certificates, and other non-cash items.

Citizens, permanent residents, and resident aliens

The fair market value of prizes or awards will be reported by the University on Form 1099-MISC "Miscellaneous Income" if the aggregate amount of the prize/award is equal to or exceeds \$600 during the calendar year.

Prizes or awards received intended to cover qualified tuition and related expenses will be reported by the University on Form 1098-T "Tuition Statement"

Nonresident aliens

The fair market value of prizes and awards will be reported by the University on Form 1042S "Foreign Person's US Source Income Subject to Withholding", regardless of the fair market value of the prize/award.

Recipients who refuse/decline the prize or award should not include the value of the prize or award in their income.

Prizes or awards are non-transferable and if not claimed after 30 days will result in forfeiture.

By signing below, I certify all information is true and correct to the best of my knowledge.

Signature of Recipient

Date Signed