#### Gift Cards for use in URECA grants: Instructions

Before using this form for gift card reimbursement, ensure that Policy 659 & Policy 664 has been reviewed and adhered to.

Prior to the purchase of research incentive gift cards approval must be made by the Undergraduate Research Center (URC).

The request to purchase gift cards must be in the form of a memo and must contain the following information:

- Sponsored research program to be used as the funding source (URECA)
- IRB number (if applicable)

Number

- Justification or reason(s) for the gift card(s)
- Amount and denomination of the gift card(s) needed, and the methodology used in determining the amount requested
- Name of the custodian of the gift card(s)
- Explanation of how the gift card(s) will be safeguarded
- Method used to record and track gift cards distribution

Using cash and/or PCards are prohibited when purchasing gift cards.

If an advance is needed for purchase of gift cards, please complete the Gifts, Prizes, and Awards Recipient Information and Payment Authorization located at <a href="https://www.mtsu.edu/boffice/forms.php">https://www.mtsu.edu/boffice/forms.php</a>. Instructions can be found below.

Any payments greater than \$100 to research participants should be made through accounts payable via a check or direct deposit.

No payment may be made to an MTSU employee or non-resident alien (an individual who is not a US Citizen or US National and has not passed the green card test or the substantial presence test). This information should be ascertained prior to participation in the study.

Gift cards are reportable as taxable income, however, due to the required anonymity as a part of research, you may not be able to obtain social security numbers. If these are unattainable, follow the guidance on the gift card log.

The gift card log may be found at https://www.mtsu.edu/boffice/forms.php

| Sift Card Log (Accessible via Firefox) | [Interactive]

| Note: Gift cards cannot be awarded to MTSU athletes, MTSU employees, or non-resident aliens for tax purposes.
| By signing for the receipt of a gift card, you are attesting that you are not one of the excluded classifications listed above.
| Your signature also confirms that you have not received \$600 or more from MTSU during this calendar year.

| Gift Card Serial | Amount | Recipient Name or Participant ID | Recipient's Contact Info | Date Issued | Recipient's Signature | Recipient's Signatu

Filling out the log helps to preserve the anonymity yet provides the proof of gift card receipt. Signatures are required indicating receipt of the gift card, and it also confirms that the recipient has not received \$600 or more from MTSU for that fiscal year. This gift card log is not required but recommended. Proper document, however, is required when documenting the recipients and similar information is needed.

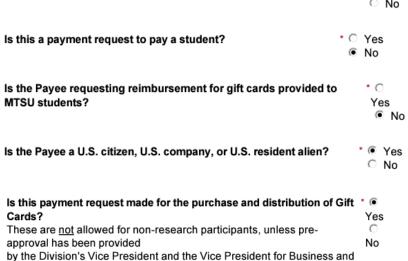
## Getting your reimbursement (or filling out for cash advance):

Fill out the **Gifts, Prizes, and Awards Recipient Information and Payment Authorization** form, found at <a href="https://www.mtsu.edu/boffice/forms.php">https://www.mtsu.edu/boffice/forms.php</a>, indicating the person with whom the reimbursement should go with Name, M# and address.

Recipient's Taxpayer or Payee Information						
Payee (Last * Name, First Name)	M# (Required for MTSU Persons) Enter M Number or 999999999 and attach W-9 for Non-MTSU Persons.	*				

The receipt date is the date that the gift cards were purchased. Accounting services would like to receive these requests within 90 days of the purchase date.

Receipt/Award Date:	
If all the requirements are met, this should be the correct a	nswers to the questions:
Do you need to pay someone through the submission of this form?	* © Yes



Each recipient will need to be listed here individually, refer to your gift card log when filling this out:



- 1. If you do not have the Social Security number (SSN) or Individual Taxpayer Identification number (ITIN), then enter "99999999".
- 2. The gift card recipient's name.
- 3. The contact information provided by the gift card recipient.
- **4.** The gift card value.

Finance.

- **5.** This should be marked as no, if the answer is different then review policy 659.
- **6.** This should be marked as no, if the answer is different then review policy 659.

### For gift card purchase reimbursement:

#### Non Cash/Other

Was this gift, prize, or award given as a non-cash item such as an iPad or computer?

Recipient information for non cash items less than \$100 (T-shirt, Mug, Hat, etc.) is considered to be de minimus and therefore not required to be reported.



No

# Business Purpose/Description and Accounting



- A. Describe the gift card and who the recipient was, example: Walmart gift card participant Jane Doe
- B. The Banner Index for the internal/external grant. Please email Casey.Penston@mtsu.edu to obtain index#.
- C. The expense account code for gift card purchase is 74980
- D. The gift card value given to this recipient

Once again, there should be a line for each individual gift card recipient.

How many approvers must sign this form?

4

Approval chain:

- 1. Lisa Lee ORSP Accountant
- 2. Jamie Burriss URC Director
- 3. Casey Penston URC Coordinator
- 4. Department Chair

For advance requests, include Sidney McPhee and Alan Thomas. Also include the person responsible for the funds that you will receive.

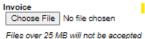
If you have any additional information that is important, type it in this box:

For advance requests, note that you are requesting a research advance and reason/business purpose. Please note that you intend on giving cash (not recommended) or gift cards to the participants.

Special Handling	
Instructions	

You may also put this information in a memo and attach it to this dynamic form.

Please attach supporting documentation including invoices, receipts, and W-9 as necessary. Please note that attachments should be in .pdf format.



Receipts and Support
Choose File No file chosen
Files over 25 MB will not be accepted

W-9
Choose File No file chosen
Files over 25 MB will not be accepted

## Attachments required for reimbursement:

Gift card log OR if the gift cards are purchased electronically, this will be the detail provided by the company the gift cards were purchased from, this will list the participant/recipient and it should show the receipt of the gift card.

The receipt from the purchase of the gift cards.

Proof that this was purchased AND paid by your credit card. This would consist of the detailed credit card statement.

You may save your form throughout the process by clicking:

S	ave Progress				
۸ 44 م				Next	h
After completing y		our form, click on the	ne		button.

A new page will open whereas you enter your electronic signature.

For questions please contact Casey Penston at <a href="mailto:Casey.Penston@mtsu.edu">Casey.Penston@mtsu.edu</a>