

**LOS RIOS COMMUNITY COLLEGE DISTRICT
GIFT CARD/CERTIFICATE ACCEPTANCE AGREEMENT**

NAME (please print): _____

ADDRESS: _____

EMAIL ADDRESS: _____

LOS RIOS ID #: _____ **OR** LAST FOUR DIGITS OF RECIPIENT'S SSN (if not a
Los Rios student or employee): _____

Are you an Employee at Los Rios Community College District? YES NO

Please Check One: US Citizen/Resident Alien Nonresident Alien

Description of Gift Card/Certificate: _____

Value of Gift Card/Certificate: \$ _____

Please Note:

Los Rios Community College District (LRCCD) employee (student or staff):

If you are a Los Rios Community College District (LRCCD) employee (student or staff), the value of your gift card/certificate will be added to your W-2 earnings as compensation, and will be taxed accordingly.

Not a Los Rios Community College District (LRCCD) employee:

If you are not an LRCCD employee (student or staff), the value of your gift card/certificate may be considered taxable income by taxing authorities (e.g. Internal Revenue Service, California Franchise Tax Board, etc.) and may result in a tax liability. You acknowledge that it is your responsibility to report the value of your gift card/certificate to the appropriate taxing authorities, and that you are responsible for the payment of any tax liability that results from such reporting. If you receive \$600 or more in gift cards/certificates from LRCCD during any calendar year, we are required to report this information to the Internal Revenue Service on Form 1099.

If you are a Nonresident Alien, the Internal Revenue Service requires that 30% of the value of the gift card/certificate be withheld. However, due to the impracticality of withholding on a gift card/certificate, the Department distributing the gift card/certificate is responsible for the payment of the applicable tax. You will however, be required to complete Form W-8BEN prior to receiving your gift card/certificate.

I understand and agree to these terms and conditions.

Signature

Date