

Tax Notice to Study Subjects

You are hereby advised that any payments from the University of Northern Colorado as incentive compensation for participation in a study is taxable income per the Internal Revenue Code, regardless of the amount of or form of the payment, including check, cash, gift card, gift certificate, money order or non-cash items. The University of Northern Colorado is required by the Internal Revenue Service to report such payments that exceed \$600 per year. Because of this requirement, some study participants may be required to complete an IRS form W-9 to provide the needed identification information for such tax reporting, however participant confidentiality will be protected.