



Confidential/Anonymous Research Subject Gift Card Purchase Waiver Request

Gift cards are considered by the IRS to be the equivalent of cash. By requesting University approval to purchase gift cards for Confidential/Anonymous Research Subjects, I agree to comply with the process outlined in Payments to Research Subjects (page 3) and I agree or acknowledge the following:

- To comply with all University rules, procedures, and policies concerning gifts and awards;
- To safeguard the gift cards by securing them in a locked desk, locked cabinet, or locked safe until they are distributed;
- To reimburse the University for lost or stolen cards;
- To provide a Tax Notice to all confidential/anonymous research subjects so that they are aware of the tax implications of the gift card they receive;
- Extra gift cards can be purchased for ongoing projects or studies (no longer than **90 days**). After **90 days**, they can be considered petty cash or personal purchase. By signing this form, you are agreeing to have the Internal Auditor audit your gift card inventory at least semi-annually for gift cards **NOT** distributed within **90 days**;
- To reimburse the University for the purchase of gift cards determined to be personal purchases;
- To properly code or reallocate purchases of gift cards that are for confidential/anonymous subjects to account code 72313 "Prizes and Awards – NOT REPORTABLE" (for external purchases) or 72953 "Internal Purchases – Prizes – NOT REPORTABLE" (for internal purchases)';
- To acknowledge that gift cards given to students can be considered Financial Aid. I agree to contact the Financial Aid office to understand the rules regarding gifts and awards to students.

In the event of non-compliance with the above acknowledgements and agreements, your Dean or Director, the Internal Auditor, and Human Resources will be notified and asked to follow-up and take the appropriate actions for compliance.

Title of Approved Research Protocol			
Type of IRB Review:	Expedited	Exempt	Full Board
Number of cards purchased:	Individual value of each card:	Total value of gift cards:	
Submit this Waiver Request form to the Regulatory Compliance Administrator for approval. The Regulatory Compliance Administrator will forward the form to the university Tax Accountant for final approval. Please attach a copy of your IRB approval letter and the sections of your approved protocol that describes compensation to research subjects, as well as sections stating the study must be kept confidential/anonymous.			
Investigator Printed Name:	Signature:	Date:	
Regulatory Compliance Name:	Signature:	Date:	
Tax Accountant Name:	Signature:	Date:	