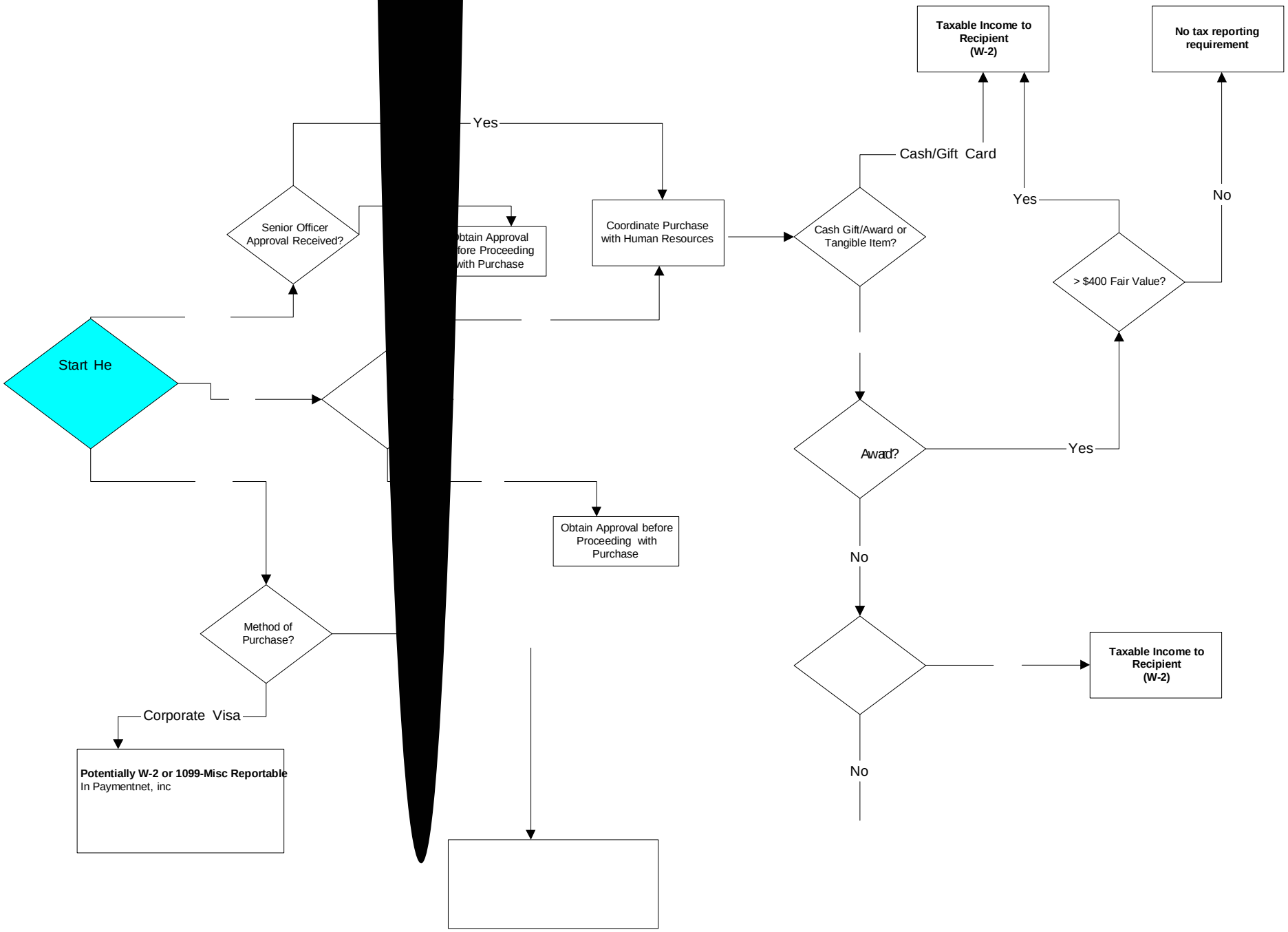
Taxable Income to Recipient (W-2)
No tax reporting requirement
Yes
Cash/Gift Card
Yes
No
Senior Officer Approval Received?
Coordinate Purchase with Human Resources
Cash Gift/Award or Tangible Item?
> $400 Fair Value?
Start He
Award?
Yes
Obtain Approval before Proceeding with Purchase
No
Method of Purchase?
Taxable Income to Recipient (W-2)
Corporate Visa
Potentially W-2 or 1099-Misc Reportable
In Paymentnet, inc
No