

CLOTHING / NON-CASH ITEMS GIVEN TO EMPLOYEES	
Department: _____	Contact : _____

Contact :

[illegible]

* Signature required when FMV exceeds \$50

** The price expected to be paid under current market conditions

Email the completed form to Carol.lalonde@wmich.edu in tax and corporate reporting within 30 days of distributing the items.

Aggregate FMV will be taxable to the employee once the total value of items received exceeds \$100 in a calendar year