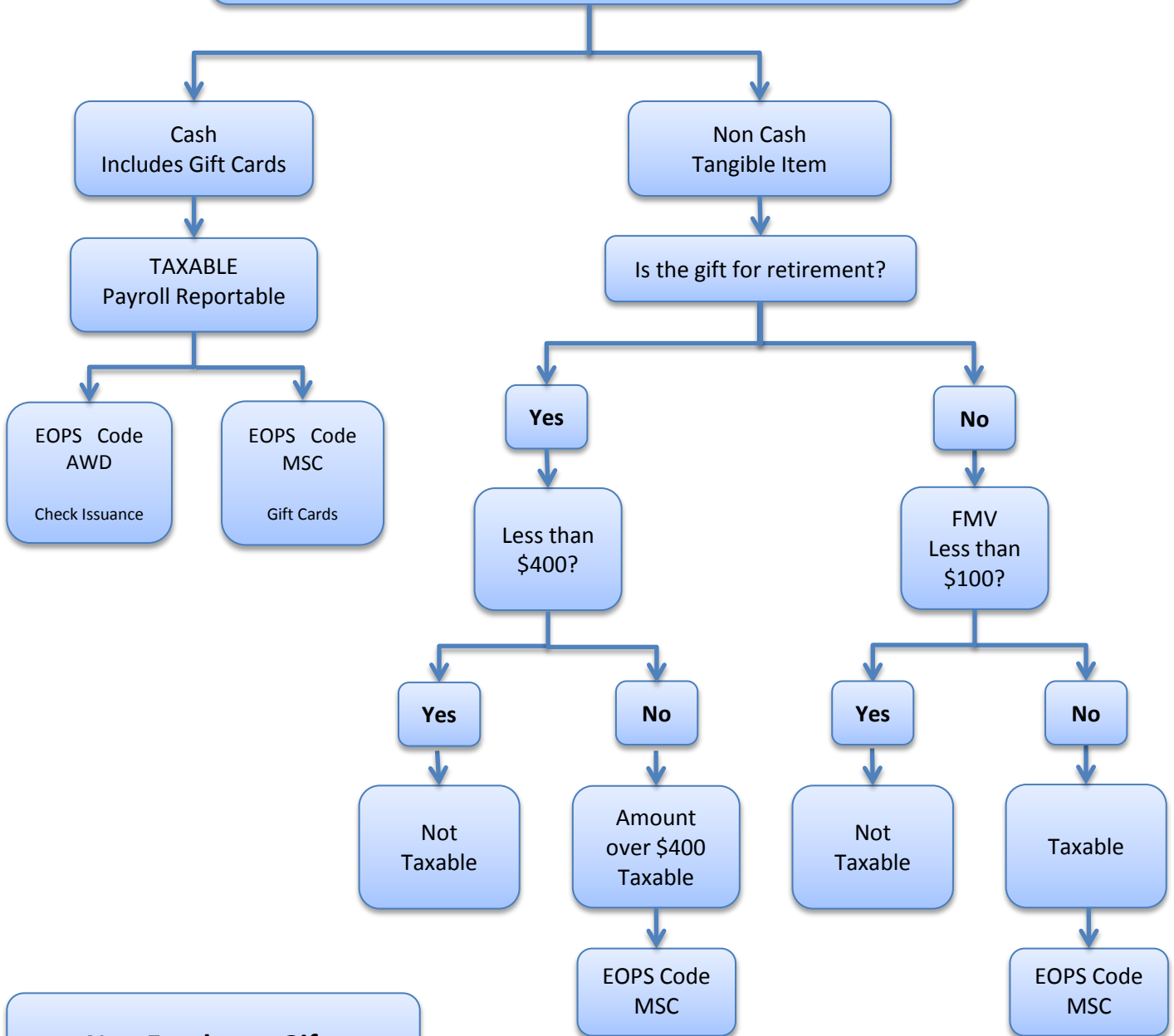


Taxability of Employee Awards, Prizes and Gifts



Non Employee Gifts

Cash (includes gift cards)
or Non-cash Tangible Item

TAXABLE
Cumulative \$600 or more
IRS 1099 will be issued.