



Taxable Clothing - Acceptance Form

ROUTING
Internal Dept.
records

This form is required and retained in departmental records to document receipt of clothing items which do not meet the NMSU definition of a De Minimis Fringe Benefit. See [Business Procedures Manual 7.05 Taxable Fringe Benefits](#) for information and definition of De Minimus Fringe Benefits.

SECTION 1: DEPARTMENT INFORMATION

Department: _____ Date: _____ PO/PCARD#: _____

SECTION 2: EMPLOYEE INFORMATION

Employee Name: _____ Aggie ID#: _____

Please check employee status

- Staff/Faculty
- Student employee/Grad Assistant
(only if associated w/employment)

SECTION 3: DESCRIPTION

Value: _____

Purpose/Description:

Attach list of recipients to the purchase requisition or PCARD

SECTION 4: EMPLOYEE ACKNOWLEDGEMENT

As an employee of NMSU, I understand and acknowledge that my acceptance of the above referenced item is considered a taxable benefit and the value will be included in my taxable income for W-2 purposes and will be subject to all income and FICA withholding taxes per IRS rules and guidelines. Applicable taxes on the value will be deducted in a lump sum from my paycheck at the time this form is processed by Payroll Services.

Signature: _____ Date: _____