

## **Gift Card Distribution & Tracking Form**

**Note:** Please refer to Policy and Procedure FM5 for further details on the distribution of gift cards.

Any aggregate amount of gift cards exceeding \$500 provided to a single individual—whether a student, external party, or employee—within a calendar year must be reported to the Canada Revenue Agency (CRA) in accordance with applicable tax regulations. Such transactions must be disclosed to Financial Services for internal tracking and compliance purposes.