

Petty Cash Disbursement Log

The PI/Custodian and Unit are responsible for ensuring the validity of research subject information. The information below must be completed for every research subject disbursement.

Custodian Name (responsible for disbursement): _____ Department: _____ Fund/Org: _____

Date of Disbursement	Recipient(s) Code Number* or Individual First/Last Name	\$ Amount	Cash or Gift Card (last 4 digits)	Description**	Nonresident for U.S. Tax Purposes (Y or N)*** Required if over \$50

*If the study is confidential, provide recipient ID or code. Researcher must maintain a separate key with code numbers and participant names. For non-confidential studies enter individuals name.

**Provide a brief description of the expenditure (parking fee, transportation cost, research subject payment, etc.).

***If Nonresident for Tax Purposes is marked "Y" for Yes the participant must also complete the [Tax Certification for Research Subject Participants](#). The Researcher must submit the Tax Certification form with the Disbursement Log and Petty Cash Close form. For gift cards purchased with a department P-Card, the Tax Certification(s) should be sent to the International Tax office at mailstop 4B2. For Nonresidents the payment is likely taxable at 30%. **Nonresident payments, not supported by IRS information, are limited to a total payment of \$50 or less from all research studies per calendar year. If payment to a Resident is equal to or greater than \$600 in a calendar year, the PI/Custodian is required to collect a completed [W-9 form](#) from each U.S. tax resident.**

Page # ____ of ____ For petty cash, this form must be submitted to Accounts Payable, Email: apforms@gmu.edu 4400 University Dr., MSN: 3C1, Fairfax, VA 22030. For gift cards purchased with a department P-Card, this form must be submitted to your Department for reconciliation.

Revised April 2020