

Sponsored Award Expenditure Type Guidelines

Title and Associated Impact

Below are general guidelines that will help you to determine title, taxability and type of property being acquired. Please note that property titled to the federal government is not taxed. You will need to mark *each line* in the requisition as “Not Taxable” so as not to be taxed.

Read the Notice of Award (NOA) prior to acquisition of equipment. Each NOA will show whether title belongs to Stanford, the federal government or to a non-federal-government sponsor. Below are guidelines that will help you determine taxability for each award.

| | Stanford Funds | Non-Federal Sponsor Funds UAAAA-VZZZZ | Federal Sponsor Funds PAAAA-TZZZZ |
|------------------------------------|-----------------------|--|--|
| Equipment Vesting =Stanford | 531XX and Taxable | 531XX and Taxable | 531XX and Taxable |
| | | | |
| Equipment Vesting = Sponsor | N/A | 550XX and Taxable | 550XX and NON-taxable. Check Non-Taxable box in PR |
| | | | |
| Equipment Vesting = Prime | N/A | 550XX and Taxable | 550XX and NON-Taxable. Check Non-taxable box in PR |
| | | | |
| Equipment Vesting = Mixed | N/A | Call PMO to Determine | Call PMO to Determine |

When preparing requisitions please review the list of “**Common Expenditure Types Used For Property and Equipment**” in the Property Management Office (PMO) policy manual.

Capital equipment is defined as an individual item with a value of \$5000 or more, including tax, freight, duty and vendor installation. Fabricated equipment is defined as a unique one-of-a-kind item fabricated by Stanford with a component aggregate cost of \$5000 or more. Assembly of plug and play components do not qualify as a fabrication. Fabrications must be on a Fab Task.