**Tax Notice to Study Subjects**

You are hereby advised that any payments from the University of Colorado as incentive compensation for participation in a study is taxable income per the Internal Revenue Code, regardless of amount or form of payment, including check, cash, gift card, gift certificate, money order, or non-cash items. The University of Colorado is required by the Internal Revenue Service to report such payments as exceed $600 per person per year. Because of this requirement, some study participants may be required to complete an IRS form W-9 to provide the needed identification information for such tax reporting, however patient confidentiality will be protected in accordance with the requirements of the Health Insurance Portability and Accountability Act (HIPAA).