

**CERTIFICATION OF PERSONAL USE ON UAMS PROVIDED CELL PHONES**

In accordance with UAMS Administrative Guide policy 4.3.10, “Employer Provided Cell

Phones,” I, \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ elect to report my personal

Print/Type Name

use on my UAMS provided cell phone as follows (select ONLY one):

\_\_\_\_\_ I estimate my personal use is at or below 10%, therefore 10% of my monthly cell phone expense should be added as a taxable benefit to my W-2.

\_\_\_\_\_ I estimate my personal use is greater than 10%. An amount equal to \_\_\_\_\_% of my monthly cell phone expense should be added as a taxable benefit to my W-2.

\_\_\_\_\_ I have a separate cell phone used exclusively for personal calls. This phone is carried with me during working hours and I can support 0% personal usage on my UAMS phone.

I understand I may be required to support the rate I select for my personal use. Further, if an IRS audit reveals the rate I selected is too low I understand I will be held personally responsible for any additional taxes and penalties assessed that are attributed to my UAMS cell phone.

UAMS records indicate that $\_\_\_\_\_\_.\_\_\_ was paid for your cell phone usage for the period October 1, 200x through September 30, 200x. If you do not check an option and return this form, we will assume the first option for your cell phone usage and add 10% of the charges referenced above to your W-2 income.

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Employee Signature Date