



**UNIVERSITY OF MICHIGAN
GENERAL UNIVERSITY POLICIES AND SERVICES
Employee Use of Mobile Communication
Technology Equipment**

TAX CERTIFICATION FORM

This form allows the unit to exclude the use of the mobile equipment from the employee's wages, provided one of the three exceptions is met.

The unit must check the appropriate box and maintain a copy of this form in its files for **four years** from the date of this form.

The employee is required to sign the form when the use of the property is excluded under Exception #3 - the incidental and *de minimis* personal use exception. For details refer to the Policy on Employee Use of Mobile Communications Technology Equipment.

Description:

A. Mobile Equipment:

IT Property: _____ Model: _____
 Serial #: _____ Equip. Tax #: _____
 Cost: _____

B. Service Contract (if applicable):

Carrier: _____ Cost: _____

Contract Period

From: _____ To: _____

Exceptions:

1. Property Type. Please indicate the property in use.

- pooled cell phone
- pooled laptop
- other pooled equipment. Please indicate here:
- pager

2. Employee Classification. Please indicate the appropriate classification.

- Police and other employees who are vital to the safety and welfare of the community
- Physicians, nurses and other employees that work in the emergency room
- On-call physicians

3. Employee Certification. Please indicate the applicable exception.

The employee needs to check box (a) and, if applicable, box (b) and then sign and date the form. The employee agrees to report any change in use that results in failing to meet the ‘incidental’ exception and, when applicable, the *de minimis* exception, whereupon the unit is obliged to report the value of the equipment’s use into the employee’s wages.

(a) I meet the “incidental use” exception. ¹
This box must be checked with respect to any and all mobile technology tools.

(b) I meet the *de minimis* use exception. ²
This box must be checked for cell phones and other technology tools that indicate or track personal use by phone numbers.

¹ Incidental use is defined as (1) personal use that does not interfere with the performance of official duties or reduce the work productivity, and (2) does not result in additional expense to the University. Examples include using small amounts of electricity, printing out a few pages of material, infrequently sending personal e-mail messages and limited use of the Internet for personal reasons.

² *De minimis* is defined as personal use of the equipment for an hour or less per month or 12 hours or less per year on average. The employee who meets the *de minimis* exception must identify the calls for personal use and keep the monthly statements in his or her files for four years from the date of the form.

Name (print): _____ Title: _____

Signature: _____ Date: _____

The unit must keep a copy of this form for its records. If the amount of the equipment exceeds \$5,000, the unit should refer to SPG 520.1 – Acquisition, Use and Disposition of Property.