Departmental Cellular Phones - Call Activity Log

Section (4) of the IRS regulation 274d requires business constituencies to maintain records substantiating the call activity on departmental cell phones and the reimbursement or taxation of personal call activity by the responsible employee. Users of departmental cellular phones are to identify calls made or received and their business relevance, therefore, determining if the call is business or personal. College policy states that departmental cellular phones are not to be used for personal calls. If there is personal call activity, it is to be reimbursed by the employee responsible at the rate of .50¢ per minute to CIT Telephone Services by the 22nd of each month. **Department supervisors are responsible for reviewing monthly cellular phone bills and call activity logs.**

Cellular Phone Number: _____

Name of Employee Responsible	Reason for call	Date	No. of Minutes	Business or Personal

CIT reviews cellular phone bills for call irregularities. Call activity logs may be requested as needed.

Questions? X5577 or telephone@geneseo.edu