



Policy Title LTC Handheld Wireless Device	Original Adoption Date 07/01/2011	Policy Number IN-656
Responsible College Division/Department Information Technology Services	Responsible College Manager Title Chief Information Officer	
Policy Statement The Internal Revenue Service (IRS) considers employer-provided cell phones and personal digital assistants (PDAs) to be “listed property” for the purposes of tax treatment (section 280F (d)(4)(A)(v))[1]. A significant amount of recordkeeping is required to qualify the use of a cell phone or PDA for business-related purposes. Section 274(d)(4) of the IRS code describes the steps necessary to document such business use of listed property and includes (a) the amount of the expense, (b) the time and place of the call, and (c) the business purpose of the call [2]. This level of recordkeeping is not only onerous for the employee, but also for the employer.		
Reason for Policy For the purpose of conducting college business, handheld wireless devices (cellular phones, Blackberries and pagers) and calling cards may be necessary for certain positions at the College; either issued to employees when warranted or ongoing. (These positions have a documented business need.) To ensure proper usage of College technology resources, all handheld wireless devices services must be requested, reviewed, approved, and assessed through proper channels. Taxability will be determined based on ownership of device and employees recorded keeping method .		
Historical Data, Cross References and Legal Review		
Legal Counsel Review and Approval: Board Policy:		
Definitions		