

# University of Notre Dame

## Allocation of Personal and Business Expenses- Internet Expense

### Period Reported: Month Ended

I verify to the University of Notre Dame that I have maintained adequate and contemporaneous support documenting my business and personal usage of the internet charges invoice indicated below, which is being paid on my behalf. This documentation meets the requirements of Internal Revenue Code Section 274(d) and includes an indication of the business purpose of the Internet usage. I have determined the appropriate allocation of this bill between business and personal use, with the understanding that only the business portion is excludable from my income as a working condition fringe benefit. The portion of the Internet bill that I have indicated as 'personal' will be included as additional taxable income to me for the current year.

In the event of an IRS audit, I will provide the supporting documentation indicated above, if requested. If the IRS disallows any additional portion of these expenses as personal, I understand that this may result in additional income tax owed by me, and I agree that the University will bear no liability regarding these expenses.

\_\_\_\_\_  
Name & Title

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

Invoice Date: \_\_\_\_\_

Invoice Amount: \_\_\_\_\_

Business Percentage: \_\_\_\_\_

Personal Percentage: \_\_\_\_\_

Total(Must Equal 100%): \_\_\_\_\_

\_\_\_\_\_  
Controller's Group Review- Date