

**The University of North Carolina at Chapel Hill**  
**Statement Regarding Employer Paid Membership Dues**  
**Reporting Period from November 1, 2020 to October 31, 2021**

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**A. General Information**

Reporting Foundation/MOU: \_\_\_\_\_

\_\_\_\_\_  
Employee Name

\_\_\_\_\_  
Name of Club (Carolina Club or other)

**B. Usage Information**

(1) Was the club available for personal use? \_\_\_\_\_ Yes \_\_\_\_\_ No

(2) Did the individual pay for personal expenses incurred in the use of the club? \_\_\_\_\_ Yes \_\_\_\_\_ No

(3) Dates of use (if for less than full reporting period): \_\_\_\_/\_\_\_\_/\_\_\_\_ through \_\_\_\_/\_\_\_\_/\_\_\_\_

**C. Use Reporting**

Number of personal visits during the reporting period: \_\_\_\_\_

*Divided by*

Total number of visits during the reporting period: \_\_\_\_\_

*Equals*

**Percent of usage classified as personal use:** \_\_\_\_\_

Membership dues paid by Foundation: \_\_\_\_\_

*Times*

Percent of usage classified as personal use: \_\_\_\_\_

*Equals*

**Membership dues reportable as personal income:** \_\_\_\_\_

**I hereby certify that I have written evidence to support the claimed use of club for business purposes.**

\_\_\_\_\_  
Individual Signature

\_\_\_\_\_  
PID#

\_\_\_\_\_  
Date

**Please return the completed signed form to Stephanie May, Payroll Tax Accountant, by Wednesday, November 3, 2021 by email at [stephmay@email.unc.edu](mailto:stephmay@email.unc.edu).**

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**INFORMATION**

Tax regulations require the University to provide certain information with respect to the club memberships provided to University employees. The IRS generally requires that written records be maintained to document the use of clubs. Since you are required to maintain the detailed records, please provide answers to the questions on page 1. The information contained in this form will be used to calculate appropriate tax withholding and the amount to be included as income on your Form W-2.

You are required to track business and non-business use of a club. An example of a CLUB USE LOG is provided below:

<b>CLUB USE LOG</b>			
Date of Use	Personal or Business	If Business, Please list participants	If Business, Description of Use