

The University of North Carolina at Chapel Hill
Statement Regarding Employer Paid Membership Dues
Reporting Period from November 1, 2021 to October 31, 2022

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 2, 2022 by email at 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:

CLUB USE LOG			
Date of Use	Personal or Business	If Business, Please list participants	If Business, Description of Use