



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

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Attn:

Dear :

I am responding to your July 7, 2009, letter to Commissioner Shulman. You expressed your support for the elimination of the tax consequences for the personal use of employer-provided cell phones.

As expressed by Commissioner Shulman in a statement released on June 16, 2009, we are aware that the current law regarding employee use of employer-provided cell phones is burdensome, poorly understood by taxpayers, and difficult to administer consistently. He and Treasury Secretary Geithner formally requested that the Congress act to make clear that neither employers nor employees will face tax consequences for personal use of employer-provided cell phones.

We recently issued Notice 2009-46, 2009-23 I.R.B. 1068, requesting public comments regarding various simplified procedures for substantiating employees' business and personal use of cell phones under the current law. We encourage you to submit written comments regarding these proposals or suggesting other simplifying approaches in the manner provided in Notice 2009-46.

I hope this information is helpful. If you need further assistance, please call me or  
at .

Sincerely,

Kathleen Reed

Kathleen Reed  
Branch Chief, Branch 7  
Office of Associate Chief Counsel  
(Income Tax & Accounting)