Checklist for allowance method:

**Supervisory certification of the business purposes for this allowance** (mark all that apply):
- This employee is a key staff member needed in the event of an emergency (cabinet, etc.)
- This employee is frequently away from access to traditional land-based phone services.
- This employee is involved in frequent off hours/on-call activity.
- This nature of this employee’s work is critical and immediate response is required.
- The related cost is justified when compared with alternative communication choices.
- Other- If not listed above, please state why device is necessary, why it is essential in carrying out job responsibilities and why job responsibilities could not be carried out without it.