

DECLARATION OF USE OF A STATE-PROVIDED VEHICLE

AGENCY:	LAST NAME:	FIRST NAME:	PERSONNEL NUMBER:
EFFECTIVE START DATE:	EFFECTIVE STOP DATE:	EQUIPMENT /UNIT NO.:	LICENSE PLATE:
HOME ADDRESS:		REGULAR WORKSITE ADDRESS (if applicable):	
In the space to the left, enter the roundtrip mileage from HOME ADDRESS to REGULAR WORKSITE ADDRESS. (Home-headquartered employees please enter N/A.)			

Pursuant to Internal Revenue Service (IRS) regulations and [Management Directive 315.20](#) (Taxability of a State-Provided Vehicle), provision of a state-provided vehicle in excess of thirty (30) days is taxable as income. The method through which an employee is compensated for the provision of a vehicle is dependent upon several factors. Please read each option and select the applicable option.

- REGULAR EMPLOYEE:** The employee listed above has a permanently assigned state-provided vehicle and will be commuting from their residence to their work location, **OR** the employee is a regular rider (for commuting purposes) in a state-provided vehicle.

Pursuant to IRS regulations and [Management Directive 315.20](#), the value assigned as taxable income for commuting use of a state-provided vehicle as a "Regular Employee" will be calculated using the "commuting rule": \$1.50 per one-way commute reduced by a factor incorporating the average paid leave, unpaid leave and holidays. This taxable income is assessed bi-weekly.

- CONTROL EMPLOYEE:** The employee listed above has a permanently assigned state-provided vehicle will be commuting from their residence to their work location, **AND** the employee expects to exceed the compensation of a Federal Government Executive Level V ([Current Executive Level V rates](#)).

Pursuant to IRS regulations and [Management Directive 315.20](#), the value assigned as taxable income for commuting use of a state-provided vehicle as a "Control Employee" will be calculated using either the "cents per mile" or "lease value" basis.

Estimated Total Monthly Commuting Miles: _____
 Estimated Total Monthly Business Miles: _____
 ESTIMATED TOTAL MONTHLY MILES: _____

- INDEPENDENT AGENCY CONTROL EMPLOYEE:** The employee listed above has a permanently assigned vehicle not provided by the Department of General Services, is authorized for personal use of this state-provided vehicle **AND** is employed by an independent agency not subject to the Department of General Services Fleet Policy.

Pursuant to IRS regulations and [Management Directive 315.20](#), the value assigned as taxable income for commuting use of a state-provided vehicle as a "Control Employee" will be calculated using either the "cents per mile" or "lease value" basis.

Estimated Total Monthly Commuting Miles: _____
 Estimated Total Monthly Personal Miles: _____
 Estimated Total Monthly Business Miles: _____
 ESTIMATED TOTAL MONTHLY MILES: _____

- The employee listed above no longer has a state-provided vehicle permanently assigned or is exempt from taxation based on IRS regulation.**

 Employee Signature Date

 Agency Automotive Liaison Signature Date

 Agency Head or Designee Signature Date

FOR BVM USE ONLY:
 Fair Market Value of Vehicle Assigned: _____