

2018 VEHICLE RELATED GUIDE

EMPLOYEE REPRESENTATION REGARDING USE OF COMPANY VEHICLE

The IRS requires employers to provide certain information on their tax return with respect to the vehicles provided to employees. This information is also used to calculate the amount of the fringe benefit to be included in the employee's Form W-2 income.

The IRS generally requires that written records be maintained to document the business use of vehicles. Since the company policy requires employees to maintain the detailed records, please provide answers to the following questions. If you were provided more than one vehicle that was used during the year, you need to prepare a separate statement for each vehicle.

The completed form must be returned no later than _____ or 100% of the value of the use of the vehicle will be included in your Form W-2 income. (date)

Description of vehicle _____

Reporting period from _____ to _____

Odometer reading: Beginning _____ Ending _____

Employee Representation

- | | Yes | No | |
|--|--------------------------|--------------------------|-------|
| (1) Was the vehicle available for your personal use during off-duty hours? | <input type="checkbox"/> | <input type="checkbox"/> | |
| (2) Did you have another vehicle available for your personal use (this includes a vehicle you own personally)? | <input type="checkbox"/> | <input type="checkbox"/> | |
| (3) Are you an officer or 1% or more owner of the business? | <input type="checkbox"/> | <input type="checkbox"/> | |
| (4) How many commuting round trips did you make in this vehicle? | | | _____ |
| (5) For the reporting period specified above, please provide the number of miles for each of the following categories: | | | |
| Commuting miles | | | _____ |
| Other personal (non-commuting) miles | | | _____ |
| Total personal and commuting miles | | | _____ |
| Total business miles | | | _____ |
| (6) Did the employer pay the cost of fuel consumed by this vehicle? | <input type="checkbox"/> | <input type="checkbox"/> | |

(EMPLOYEE SIGNATURE)

(DATE)