STATE OF NEW YORK

Agency Report of the Taxable Value of Personal Use for an Employer-Provided Vehicle

OFFICE OF THE STATE COMPTROLLER

A separate report must be maintained for each employee and/or each vehicle assigned during the reporting period of 11/1/09 to 10/31/10.

Agency Code: ______________ Agency Name: _________________________________

Employee Name: _________________________ Last 4 Digits of SSN: _______________

Part 1 - To be completed by the Agency Transportation Coordinator

1. Year, Make and Model of Vehicle:
   ____
2. Vehicle Identification Number (VIN): ______________________________________
3. The date the employee was assigned use of the vehicle: ____/____/____
4. The vehicle was leased/purchased on: _____/_____/_____
5. The Kelley Blue Book (Suggested Retail Value) value of the vehicle **on the date the employee was assigned use of the vehicle** is $__________.
6. Total miles driven during the reporting period of 11/1/09 to10/31/10:
   Odometer reading on 11/1/09 ____________
   Odometer reading on 10/31/10 ____________
7. Did the employee have the vehicle available for personal use during non-working hours? Yes ☐ No ☐
8. Does the agency/State pay for the gasoline for this vehicle? Yes ☐ No ☐
9. Was the vehicle chauffeur-driven? Yes ☐ No ☐
10. Is the employee **required** to commute in the vehicle? Yes ☐ No ☐

I certify that the information on this form is true, correct and complete to the best of my knowledge and belief.

_______________________________________ ______________

Agency Transportation Coordinator Signature **Date**

Agency Phone # ____________________

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Part 2 – To be completed by the Employee and approved by the Agency Representative

INSTRUCTIONS: Choose one of the three valuation methods. You may use multiple valuation methods for independent time periods, if the conditions required for their use are met.

1. CENTS-PER-MILE RULE and VALUATION

Use this method only if **all** the following conditions are met. If these conditions are not met, use a different valuation method.

a. If the vehicle was first assigned in 2010, the value of the vehicle (as determined by the Agency Vehicle Coordinator) was less than $15,300 for a passenger car or $16,000 for a truck or van. The ALV method was not used in up to three of the previous years.
b. The vehicle was driven more than 10,000 miles in the past year (11/1/09-10/31/10).
c. Most of the miles were for business use.
d. The business use of the vehicle must be documented; otherwise all use is deemed personal.

Commuting Miles/Personal Usage:

1. Enter the number of personal miles……………………………………… [ ]
2. If the agency provides gasoline, multiply by $0.50.
   If the agency does not provide gasoline, multiply by $0.445………. [ ]

Taxable Fringe Benefit Amount is the value of line 2 = $___________

2. COMMUTING RULE and VALUATION

Use this method only if **all** the following conditions are met. If these conditions are not met, use a different valuation method.

a. The vehicle was not chauffeur-driven.
b. Use of the vehicle is limited to commuting and de minimis personal use.
c. The employer requires the employee to commute to and/or from work in the vehicle for bona fide non-compensatory business reasons.
d. The employee's base annual compensation is less than $145,700.
e. The employee is **not** an elected official.

1. Enter the number of one way trips the employee used the vehicle to commute [ ]
2. Multiply this number by $1.50……………………………………………………. [ ]

Taxable Fringe Benefit Amount is the value of line 2 = $___________

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3. ANNUAL LEASE VALUE RULE and VALUATION

The annual lease value rule must be used if the following conditions are met:

a. The ALV method was used in the previous three (3) years provided the vehicle remained assigned to the same individual.
b. If the vehicle was newly assigned in 2010, the Kelley Blue Book Suggested Retail Value of the vehicle was over $15,300 for a passenger car or $16,000 for a truck or van.
c. The business use of the vehicle must be documented; otherwise all use is deemed personal.

1. Enter the total number of miles the vehicle was driven during the year… ______
2. Enter the number of personal miles the vehicle was driven……………….
3. Divide line 2 by line 1 to determine the percentage of personal use…….
4. Enter the lease value determined from the Annual Lease Value Table….
5. Multiply line 3 by line 4……………………………………………………..…….
6. If the agency provides gasoline for the vehicle,
   enter the value of line 2 from above…………
   multiply this value by $0.055…………………
7. If the vehicle was chauffeur-driven and the chauffeur was available after work hours, enter the value of any non-business chauffeur services………..
8. Add the value of lines 5, 6 and 7…………………………………….

Taxable Fringe Benefit Amount is the value of line 8 = $__________

NOTE: The Annual Lease Value method must be used for the next three (3) years, or until the vehicle is replaced.

I hereby certify that, to the best of my knowledge, the information provided above is accurate and complete.

______________________________ ______________

Employee Signature **Date**

______________________________ ______________

Agency Representative Signature **Date**