



Office of the State Comptroller  
**PAYROLL BULLETIN**

Subject  1994 Taxes on Personal Use of State Provided Vehicles	Bulletin No.  P-806
	Date  March 1, 1994

Under IRS Regulations, an employer is exempt from withholding income taxes on amounts that will be reported on the employee's W-2 for the value of personal use of an employer provided vehicle if the employer notifies the employee that no income taxes will be withheld.

You should notify all of your employees who will be subject to these rules that the State will not withhold income taxes on these amounts for 1994.