

Attachment 5
STATE OF NEW YORK
OFFICE OF THE STATE COMPTROLLER
Agency Report of Taxable Value of Personal Use
of an Employer-Provided Vehicle

A separate report must be maintained for each employee and/or each vehicle assigned during the reporting period of 11/1/21 to 10/31/22.

Department ID: _____ Department Name: _____

Employee Name: _____ NYS Emplid: _____

Part 1 – To be completed by the Agency Vehicle Coordinator

1. Year, Make and Model of Vehicle: _____

2. Vehicle Identification Number (VIN): _____

3. The date the employee was assigned use of the vehicle: ____/____/____
(If the vehicle was assigned to the employee for less than one full reporting period, and the Annual Lease Value method is used, then the Taxable Fringe Benefit can be calculated using the Prorated Annual Lease Value or the Daily Lease Value method, whichever applies)

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 11/1/21 to 10/31/22:

Odometer reading on 11/1/21 _____

Odometer reading on 10/31/22 _____

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

11. Did the employee reimburse the agency for the costs of any charges incurred during personal usage? YES NO

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

Agency Vehicle Coordinator Signature

Date

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

NOTICE to Employee: The State does not withhold Federal income tax on an employee's personal use of a highway motor vehicle. However, State, Local and Social Security/Medicare taxes will be withheld.

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 2022, the value of the vehicle (as determined by the Agency Vehicle Coordinator) does not exceed \$56,100 for a passenger automobile, a truck or van.
- b. The ALV method was not used in up to three of the previous years.
- c. The vehicle was driven more than 10,000 miles in the past year (11/1/21-10/31/22).
- d. Most of the miles were for business use.
- e. The business use of the vehicle must be documented; otherwise all use is deemed personal.

Commuting Miles/Personal Usage:

- 1. Enter the number of total business miles.....
- 2. Enter the number of personal miles
 - a. between 11/1/2021 and 6/30/2022.....
 - b. between 7/1/2022 and 10/31/2022.....
- 3. If the agency provides gasoline:
 - a. Multiply Line 2a by .585 (11/1/2021 - 6/30/2022).....
 - b. Multiply Line 2b by .625 (7/1/2022 - 10/31/2022).....
 If the agency does not provide gasoline:
 - c. Multiply Line 2a by .53 (11/1/2021 - 6/30/2022).....
 - d. Multiply Line 2b by .57 (7/1/2022 - 10/31/2022).....
- 4. Costs of any charges incurred during any personal usage not reimbursed.....

Calculating Taxable Fringe Benefit Amount

- Add Lines 3a, 3b and 4 or lines 3c, 3d and 4 (whichever applies).....
- Employee Reimbursements to Agency.....
- Taxable Fringe Benefits Amount(reflected on Form W-2).....

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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 \$165,300.
- 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 1.5.....
- 3. Costs of any charges incurred during any personal usage not reimbursed:

Taxable Fringe Benefit Amount is the total of lines 2 & 3 = \$ _____
 Less: Employee Reimbursements to Agency \$ _____
 Taxable Fringe Benefit Amount (reflected on Form W-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 2022, the Kelley Blue Book Suggested Retail Value of the vehicle was over \$56,100 for a passenger car, 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 business miles the vehicle was driven.....

3. Enter the total number of personal miles the vehicle was driven

4. Divide line 3 by line 1 to determine the percentage of personal use.....

5. Calculate the Annual Lease Value Table.....

a. If the vehicle was assigned to the employee for the full reporting period of 11/1/21 to 10/31/22, enter the full amount as determined from the Annual Lease Value Table. _____

b. **Prorated Annual Lease Value** (vehicle assignment of >= 30 continuous days):

$$\frac{\text{\# of Days}}{365} \times \text{ALV (Step 5a)} \quad \underline{\hspace{2cm}}$$

c. **Daily Lease Value** (vehicle assignment of < 30 continuous days). Use Formula that results in lowest valuation:

$$\frac{\text{\# of Days} * 4}{365} \times \text{ALV (Step 5a)} \quad \underline{\hspace{2cm}}$$

OR

$$\frac{30}{365} \times \text{ALV (Step 5a)} \quad \underline{\hspace{2cm}}$$

6. Multiply line 4 by line 5 (whichever applies).....

7. If the agency provides gasoline for the vehicle:

a. Enter the value of line 3 from above.....

b. Multiply this value by .055.....

8. If the vehicle was chauffeur-driven and the chauffeur was available after work hours, enter the value of any non-business chauffeur services.....

9. Costs of any charges incurred during any personal usage not reimbursed:

10. Add the value of lines 6, 7b, 8 and 9.....

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Taxable Fringe Benefit Amount is the value of line 10 = \$ _____
Less: Employee Reimbursements to Agency \$ _____
Taxable Fringe Benefit Amount (reflected on Form W-2) \$ _____

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

Agency Phone #