

(SAMPLE)  
**EMPLOYEE REPRESENTATION REGARDING**  
**USE OF COMPANY VEHICLE**

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

The IRS generally requires that written records be maintained to document the business use of the vehicles. Since the company policy requires employees to maintain 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.

This complete form must be returned no later than \_\_\_\_\_ or **100%** of the value of the vehicle will be included in your W-2 income.

Description of vehicle \_\_\_\_\_

Reporting period from \_\_\_\_\_ to \_\_\_\_\_

Odometer reading:        Beginning \_\_\_\_\_                      Ending \_\_\_\_\_

Employee Representations

- |     |  |     |       |
|-----|--|-----|-------|
| (1) | Was the vehicle available for your personal use during off-duty hours?                                 | YES | NO    |
| (2) | Did you have another vehicle available for your personal use (this includes a car you own personally)? | YES | NO    |
| (3) | Are you an officer or 1% or more owner of the business?  | YES | NO    |
| (4) | How many commuting round trips did you make in this vehicle?   |     | _____ |

- |     |   |       |
|-----|---|-------|
| (5) | For the reporting period specified above, please provide the number of mile for each of the following categories: |       |
|     | Total commuting miles   | _____ |
|     | Total other personal (non-commuting) miles  | _____ |
|     | Total personal miles  | _____ |
|     | Total business miles  | _____ |
|     | TOTAL MILES   | _____ |