

# C- Accounting Solutions, Inc.

## **AUTOMOBILE POLICY STATEMENT PROHIBITION OF PERSONAL USE OF VEHICLES OTHER THAN COMMUTING**

Year: 2014  
To: All Employees  
From: \_\_\_\_\_ (Company Name)  
Memo: Personal Use of Company Vehicle

Vehicle Description:

Make \_\_\_\_\_ Model \_\_\_\_\_ Year \_\_\_\_\_

License \_\_\_\_\_ VIN \_\_\_\_\_

Management has provided you with the above vehicle, requires that you commute in it, and has adopted the following policy relating to such policy.

All personal use of employer provided vehicle is prohibited, except for commuting and de minimus use, such as a stop for lunch between two business deliveries.

Management will include a taxable fringe benefit in the amount of \$1.50 for each one-way commuting trip. Therefore, employees need only substantiation information relating to the number of commuting trips.

Employees who violate the above policy will be required to substantiate all vehicle use (including business, personal, and commuting). Management will use this substantiation to compute the taxable fringe benefit under either the cents-per-mile or annual lease value rule, whichever is applicable. Either method will probably produce a higher taxable fringe benefit.

\_\_\_\_\_  
Employer

\_\_\_\_\_  
Date

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Employee Consent:

# C- Accounting Solutions, Inc.

Having read the above policy statement and understanding its implications, I hereby consent to follow the policy.

Number of one way commuting trips for 2014: \_\_\_\_\_

\_\_\_\_\_  
Employee

\_\_\_\_\_  
Soc Sec #

\_\_\_\_\_  
Date