Department of Transportation

TRAVEL INFORMATION & POLICY

Subject:	Number:
Personal Use of State Provided Vehicles (Form PM-00041)	TIP 13-002
	Date Issued: March 21, 2013
References: Department of General Services, Management Memo 13-03	Expires: Until Rescinded

Purpose: To remind managers, supervisors and employees of the requirements for the reporting of "Personal Use of State and Leased Vehicles"

Policy California law specifies that state vehicles shall be used only in the conduct of state business, and that no other state officer or employee shall use or permit the use of any state-owned or leased motor vehicle other than in the conduct of state business.

Employers must apply facts and circumstances on a case-by-case basis to ensure they follow the Internal Revenue Service and Franchise Tax Board regulations regarding taxable compensation for the personal use of a state vehicle. The State Controller's Office (SCO) Payroll Procedures Manual, Section N 129 has information that covers the taxable events triggered by state vehicle use, as well as the reportable/taxable amount to report and exceptions to the taxable reporting requirements. Presently, the department follows the "Commuting Valuation Rule" (Internal Revenue Service rule 1.61-21f).

If applicable, employees using a state or leased vehicle for personal use (with or without a VHSP) must complete a Form PM-0041 monthly and submit it to the Division of Accounting, Travel Policy Section, Mail Station 25, by the third (3rd) business day of each calendar month. Exception to this requirement are employees using a state or leased vehicle on occasion, no more that once a month (without a VHSP), are not required to complete a Form PM-0041 per exemption guidelines in the SCO Payroll Procedures Manual (Section N 129.1.3). For SCO requirements assistance, please contact Katie Kennedy at (916) 227-8652.

As required by the Vehicle Home Storage Permit (VHSP) Guidelines, employees with a valid permit are required to file PM-0041 to report the personal use taxable amount monthly via the VHSP database found on the Division of Equipment's website. For Technical assistance, please email Belinda Romo at belinda_romo@dot.ca.gov or Sam Kalhor at sam_kalhor@dot.ca.gov.

To view the Department's travel policies, please visit the Caltrans Travel Guide.

For individuals with sensory disabilities, documents may be obtained in alternate formats. To obtain such services, please e-mail Katie_Kennedy@dot.ca.gov. TTY users may also call (800) 735-2922.