

SAM—PAYROLLS

PERSONAL USE OF STATE PROVIDED VEHICLES

8572.4

(Revised 12/02)

The IRS and the FTB regulations consider as compensation that is subject to taxation the value of all personal use of a State provided vehicle. (Refer to the [IRS Publication 535](#)—Business Expenses and the [PPM](#) Section N 129 et seq.) Publication 535 can be obtained from any local IRS office or via the IRS website: <http://www.irs.gov>. The PPM is available in the State agency's human resources and accounting offices.

Employees are required to provide monthly records on the use of State vehicles, both personal and business, to their supervisor consistent with the law and departmental requirements