

Commuting Authorization Form
Colorado State Fleet Management (SFM)
1001 E. 62nd Avenue -- Denver, Colorado 80216
(303) 866-5222 or (800) 723-8023 Fax: (303) 866-5511

A. EMPLOYEE INFORMATION- PLEASE PRINT

Add New Change (CIRCLE CHANGES)

Name Last: _____ First: _____

Control Employee: Yes No
(See definition---if YES contact SFM for instructions)

Verified Valid Driver's License: Yes No

Job Function: _____
(e.g. Inspector, Park Ranger, Compliance Officer, etc.)

Department: _____ Division: _____ Section/Troop: _____

Official Work Station Address: _____
(If employee's home or the state vehicle is the office, indicate "home office" or "vehicle")

Daily Commute Miles _____
(If no official work station, indicate "Varies" and provide estimate of average commute).

Work Phone: _____ Fax Number: _____ E-Mail Address: _____

B. EMPLOYEE AGREEMENT: I understand this authorization to commute between my official duty station and my residence in a state-owned vehicle. I understand that unless I qualify for non-taxable commuting, income will be imputed into my payroll and I will be personally responsible for any income taxes that result. The amount imputed will be consistent with IRS "Fringe Benefit" rules as described in IRS publication 15b. My signature authorizes the imputed income. I understand that the use of a state-owned vehicle is for official business purposes only, and may not be used for personal purposes. I also understand that use of this vehicle is for benefit to the State, any other benefit to the individual is ancillary to that benefit.

1. This authorization is based on a requirement of my job and the department for which I work. Authorization to commute is consistent with Rules published by the Division of Central Services (DCS) for commuting and state vehicle operation <http://www.colorado.gov/dpa/dcs/index.htm>. My signature affirms that the information provided above is correct, and I have read and understand these rules and my responsibilities.

2. Check one of the following:
 I am subject to imputed income. (TAXABLE COMMUTING)

NON-TAXABLE COMMUTING:

I only drive a vehicle(s) defined as "Qualified Non-Personal Use Vehicle" by the IRS.
Explain why vehicle qualifies: (Attach supporting documentation, if necessary)

I fit the IRS and Colorado Statutory definition of a peace officer. (CRS 16-2.5-101)

Commute Begin Date: _____ End Date (if applicable): _____

Employee/Driver Signature: _____ Date: _____

C. AUTHORIZATION: By requiring and authorizing this employee to commute you are confirming the employee's status is accurately described above, that the criteria for the decision is based on the benefit to the State, and in the case of Non-Qualified Personal use vehicles that the employee will only commute in a vehicle so defined.

COMMUTING IS **REQUIRED FOR THIS INDIVIDUAL BECAUSE:** _____

Division Director: X _____ Print Name: _____ DATE: _____

Executive Director: X _____ Print Name: _____ DATE: _____

FOR TAXABLE COMMUTING ONLY:

Amount of income imputed in monthly payroll will be \$1.50 per one way commute x 20 days = \$60.00 per month.

Payroll Officer: X _____ Print Name: _____ DATE: _____
(ONLY NECESSARY IF TAXABLE COMMUTING IS AUTHORIZED)

Payroll Begin Date: _____ Payroll Officer Phone Number: _____

** Please refer to page 2 of this form for additional guidance. See also DCS Rules and CRS 24-30-1113. **

Section A: Employee Information

Control Employee of a government employer is any elected official, or an employee whose compensation is at least as much as that paid to a federal government employee holding a position at Executive Level V. (Contact SFM if you think you might qualify.)

Official Work Station means the site to which the State officer or employee routinely reports in order to discharge officially assigned duties. In the event of multiple work station assignments, the official work station is the principal work location at which the employee receives instruction, direction, and official communications.

Section B: Employee Agreement and Authorization

Commuting is for any State employee who is **required** to commute to and/or from his or her official work station for the benefit of the State and for bona fide noncompensatory business reasons. This form authorizes the use of State-owned motor vehicles by State officers or employees for the purpose of traveling between the employee's official work station and residence.

JUSTIFICATION TO COMMUTE: Commuting **will not be authorized unless it is required** by the employing agency, and it can be shown to the satisfaction of the state agency's executive director that it is "for the State's benefit", and that it promotes a legitimate, nonpartisan, governmental interest of the State; that it promotes the efficient operation of the state motor vehicle fleet system; and that it is cost effective to the state agency authorizing commuting. Also:

- 1.) Commuting will not be authorized for any reason other than is necessary to conduct official State of Colorado business.
- 2.) The executive director shall declare which positions are required to use a state vehicle for commuting. The executive director shall also declare when an employee starts and ends his/her authorized use, and is responsible for ensuring that the commuter's status is current with a properly executed authorization form on file.
- 3.) Commuting **MUST BE REQUIRED** by the executive director. It cannot be for the convenience of the employee or voluntary on the part of the employee.

"**Taxable commuting,**" means that the value of the commuting will be imputed as income to the commuter for tax purposes.

"**Non-taxable commuting,**" means that the value of the commuting will not be imputed as income for tax purposes.

- 1.) **Non-taxable** commuting **may** be approved, for the benefit of the State, when the motor vehicle is a "**qualified nonpersonal use**" vehicle (See below), and is not likely to be used more than a de minimis amount for personal purposes as defined by the IRS and DCS Rules.
- 2.) To qualify for **non-taxable law enforcement** commuting, the driver of an unmarked police vehicle must qualify as a **peace officer** as defined by 16-2.5-101 C.R.S. (2003)
- 3.) **Taxable** commuting **may** be approved for a state employee who is **required** to be on call at all times when the employee is not on a regular shift, **AND must** have access to a state-owned motor vehicle at his or her residence.
- 4.) **Taxable** commuting **may** be approved for any state employee who is **required** to commute to and/or from his or her official work station for the benefit of the State and for bona fide noncompensatory business reasons.
- 5.) De minimis commuting use will occur when, on occasion, a state employee takes a state-owned motor vehicle to his residence the evening prior to a planned business trip or the evening following an after-business-hours conclusion of a business trip. Taxable income will not be imputed on these occasions.

Qualified Nonpersonal Use" (Per IRS Publication 15b, January, 2005)

A qualified nonpersonal-use vehicle is any vehicle the employee is not likely to use more than minimally for personal purposes because of its design. Qualified nonpersonal-use vehicles generally include all of the following vehicles:

- Clearly marked police and fire vehicles.
- Unmarked vehicles used by law enforcement officers if the use is officially authorized.
- An ambulance or hearse used for its specific purpose.
- Any vehicle designed to carry cargo with a loaded gross vehicle weight over 14,000 pounds.
- Delivery trucks with seating for the driver only, or the driver plus a folding jump seat.
- A passenger bus with a capacity of at least 20 passengers used for its specific purpose.
- School buses.
- Tractors and other special-purpose farm vehicles.

Pickup Trucks: A pickup truck with a loaded gross vehicle weight of 14,000 pounds or less is a qualified nonpersonal-use vehicle if it has been specially modified so it is not likely to be used more than minimally for personal purposes. For example, a pickup truck qualifies if it is clearly marked with permanently affixed decals, special painting, or other advertising associated with your trade, business, or function and meets either of the following requirements.

1. It is equipped with at least one of the following items.
 - a. A hydraulic lift gate.
 - b. Permanent tanks or drums.
 - c. Permanent sideboards or panels that materially raise the level of the sides of the truck bed.
 - d. Other heavy equipment (such as an electric generator, welder, boom, or crane used to tow automobiles and other vehicles).
2. It is used primarily to transport a particular type of load (other than over the public highways) in a construction, manufacturing, processing, farming, mining, drilling, timbering, or other similar operation for which it was specially designed or significantly modified.

Vans: A van with a loaded gross vehicle weight of 14,000 pounds or less is a qualified nonpersonal-use vehicle if it has been specially modified so it is not likely to be used more than minimally for personal purposes. For example, a van qualifies if it is clearly marked with permanently affixed decals, special painting, or other advertising associated with your trade, business, or function and has a seat for the driver only (or the driver and one other person) and either of the following items.

- Permanent shelving that fills most of the cargo area.
- An open cargo area and the van always carries merchandise, material, or equipment used in your trade, business, or function.