



Geauga County Auditor

MEMO

TO: All Departments

FROM: Ronald H. Leyde, Deputy Auditor

DATE: October 27, 2006

RE: 2006 Cellular Phone / Vehicle Use Affidavit

Please find enclosed a Cellular Phone Use / Vehicle Use Affidavit, Lease Valuation Vehicle Use Affidavit, and Cents Per Mile Vehicle Use Affidavit for the 2006 tax year. These affidavits are for the reporting of personal use of County owned listed property from November 1, 2005 through October 31, 2006. Per IRS regulations, personal use of county owned property is a Taxable Fringe Benefit and therefore must be reported on an employee's W-2.

Any employee with access to a county owned cell phone must complete the Personal Use of Cellular Telephones section of the Geauga County Cellular Phone / Vehicle Use Affidavit. The Amount of Personal Use is calculated by dividing the base cost of the plan by the base minutes of the plan and multiplying by the personal minutes used. Enter any amounts paid back to the county on the Amount Reimbursed line. Any outstanding balance will be included and taxed on the employee's December 8th pay.

Any employee that regularly uses a county owned vehicle for work and commuting purposes only must complete the Vehicle Use section of the Geauga County Cellular Phone Use / Vehicle Use Affidavit. Please indicate the type of vehicle and number of days the vehicle was used for commuting purposes. Usage will be multiplied by an IRS mandated rate to compute the taxable amount added to the employee's W-2. If personal use of the vehicle is allowed by the department, this form may NOT be used.

Courthouse Annex, 231 Main Street, Suite 1A, Chardon, OH 44024-1293 (440)

285-2222, 834-1856, 564-7131 - Ext. 1600 or Direct Line: (440) 279-1600

FAX: Fiscal Office (440) 279-2184 * Real Estate/Appraisal (440) 286-4359

Web site: <http://www.auditor.co.geauga.oh.us>

Email: auditor@co.geauga.oh.us