

**GEAUGA COUNTY VEHICLE USE AFFIDAVIT  
CENTS PER MILE METHOD  
(Personal Use Allowed)**

Name: \_\_\_\_\_ Department: \_\_\_\_\_

Address: \_\_\_\_\_

Employee ID (Payroll)No.: \_\_\_\_\_

The vehicle I drive is \_\_\_\_\_ Non-exempt \_\_\_\_\_ Exempt (See attached list of exempt vehicles)

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- 1) Odometer reading on November 1, 2021 \_\_\_\_\_
  - 2) Odometer reading on October 31, 2022 \_\_\_\_\_
  - 3) Total mileage driven (Question 2 minus Question 1) \_\_\_\_\_
  - 4) Total mileage driven for Personal Use (If there is no log, all use is personal) \_\_\_\_\_
  - 5) Taxable Vehicle Use Amount (Question 4 times current IRS Rate) \_\_\_\_\_
  - 6) Year vehicle placed in service \_\_\_\_\_
  - 7) Value of vehicle when placed in service \_\_\_\_\_

I certify, under penalty of perjury, that the statements made herein are true and correct. I also understand that the value of this benefit will be added to my wages of December 16, 2022 and taxed appropriately.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Department Head Signature

\_\_\_\_\_  
Date

Vehicle must be used regularly (50% of total miles) for business activity AND driven at least 10,000 per year. Vehicle, when placed into service, must not exceed IRS Maximum Automobile Value. Value may dictate that the Automobile Lease Valuation method must be used. Please see Attached.  
Current IRS rate (effective 7/1/22 is 62.5 cents per mile)

County Owned Vehicle Use Affidavit  
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The following are considered "Exempt" vehicles under IRS guidelines:

1. Clearly marked police or fire vehicle, or, unmarked law enforcement vehicle used exclusively for undercover work.
2. Delivery truck with seating only for the driver.
3. Flatbed truck.
4. School or passenger bus with a capacity greater than 20 persons.
5. Cement, dump or bucket truck.
6. Specialized utility / repair truck.

IRS MAXIMUM AUTOMOBILE VALUE

YEAR	VALUE
2018	\$50,000.00
2019	\$50,400.00
2020	\$50,400.00
2021	\$51,100.00
2022	\$56,100.00