

**GEAUGA COUNTY VEHICLE USE AFFIDAVIT
AUTOMOBILE LEASE VALUATION METHOD
(Personal Use Allowed)**

Name: _____ Department: _____

Address: _____

Social Security Number: _____

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

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- 1) Odometer reading on November 1, 2022 _____
 - 2) Odometer reading on October 31, 2023 _____
 - 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) Total Percentage of Personal Use (Question 4 divided by Question 3) _____ %
 - 6) Fair Market Value of vehicle (Amount listed on title) _____

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 December 15, 2023 pay and taxed appropriately.

Signature

Date

Department Head Signature

Date

For Auditor's Office Use ONLY

- 7) Annual Lease Value as listed in the IRS Regulations (Publ. 15-B, pg 27) _____
- 8) Annual Lease Value times the personal usage percent (Question 5 times Question 7) _____
- 9) Fair Market Value of fuel provided (\$ 0.055 times Question 4) Rate is per Publ. 15-B pg26 _____
- 10) Total Taxable Value of Vehicle Personal Use (Question 8 plus Question 9) _____

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.