



Personal Use of District Vehicle Log

Assigned

Assigned to _____ Vehicle # _____
Employee Name

Employee ID# _____ Month/Year _____

Instructions: Section 274 of the Internal Revenue Service Code requires school districts which allow personal use of district vehicles to maintain logs of personal use of district vehicles for payroll tax adjustment purposes. Adjustments are made for each night the district vehicle is taken home. The flat rate of \$3.00 per day is used. This represents the estimated value of the district providing a vehicle for commuting to work. The \$3.00 per day rate is taxable for FIT, FICA, and Medicare.

This log is to be prepared each month and submitted to the Payroll Office by the 10th day of the following month.

Dates on which the above numbered vehicle was driven home:

1	11	21
2	12	22
3	13	23
4	14	24
5	15	25
6	16	26
7	17	27
8	18	28
9	19	29
10	20	30
		31

Total Days _____ X _____ per day = \$ _____

Employee Signature _____ Date _____
Person to whom vehicle is assigned

Supervisors Signature _____ Date _____

Payroll Adjusted by _____ Date _____
Payroll Department

CDH # - 463