



Note: The IRS considers commuting to and from work to be "personal use" of an employer-provided vehicle. The IRS requires that the university include the value of all personal use on employees' W-2 forms.

Part I: Vehicle Usage

Did you use an employer-provided vehicle for personal travel between **November 1, 2022** and **October 31, 2023**? Yes No

- If you answered "No" above, please sign the certificate and return it to the address below.
- If you answered "Yes" above, please complete the applicable section below. If reporting personal usage, you may choose either of the valuation methods shown on this worksheet. However, you must use the same method of valuation, as long as you continue to use the same vehicle. If applicable, you may select a different method whenever you use a different vehicle.

Part IIa: Method 1 - Cents-Per-Mile Computation

Enter Your Personal Mileage

Date Range	Your Total Mileage	Rate	Total (calculates automatically)
July 1, 2022 to Dec. 31, 2022			
Jan. 1, 2023 to Oct. 31, 2023			

Part IIb: Method 2 - Daily Commuting Value Computation

You may only use this method if personal use is restricted to commuting, and the commuting is required for bona fide business reasons.

Number of one-way commutes:	
Charge per commute:	
Total to be included in gross income: (Calculates commutes x charge per commute)	

When the only personal use of a vehicle is for commuting, the value includable in gross income may be calculated using a charge of \$1.50 per employee one-way commute. The commuting rule may only be used if **both of these conditions apply**:

1. The vehicle is owned or leased by the employer, and it is used by one or more employees in the employer's trade or business.
2. For bona fide, non-compensatory business reasons, the employer requires the employee to commute to and/or from work in the employer-provided vehicle.

The employer must have an established, written policy under which an employee may not use the vehicle for personal purposes other than commuting or *de minimis* use, and the vehicle must not actually be used for any personal purposes other than commuting.

Part III: Employee Information and Certification

Name _____ Unit/Department Name _____

Employee ID Number _____ Phone _____ Email _____

Date _____

Employee Signature

Return this completed form to the following address by November 20, 2023.

University Payroll
377 Pine Tree Road, Ithaca, NY 14850
For assistance, email tax@cornell.edu